**ST. JOSEPH'S COLLEGE OF COMMERCE**
**(Autonomous)**
163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4th Cycle) by the
National Assessment and Accreditation Council(NAAC)

Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR
EXCELLENCE"

# Master of Commerce
# (Finance & Taxation)
# Semester I & II
# Academic year 2025 – 2026
# (From Batch 2024-2026)

**St. Joseph's College of Commerce**
(Autonomous)
**Affiliated to Bengaluru City University**

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011 SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked consistently among the top 100 colleges by NIRF ratings of the Ministry of Education, Government of India.

## OBJECTIVES OF THE M.COM PROGRAMME

1. To provide conceptual knowledge, logical reasoning ability and analytical skills in the domain of commerce.
2. To enable the students in practical application of the concepts taught during the programme.
3. To develop managerial and entrepreneurial skills necessary to venture into the corporate sector.
4. It facilitates an all-round development of the student by sensitizing towards the ethical and social needs of the society.

## SAILENT FEATURES OF THE COURSE:

1. The programme enables a student to develop not only in academics but also in value added programme and extension activities through embedding these pillars in the system.

2. The programme has inbuilt provisions to learn a skill-based paper based on their specializations.
3. The programme offers Finance & Taxation elective.
4. Relative importance of courses of study and activities are quantified in terms of credits.
5. Focus on preparing students for financial analysis, research orientation, investment and risk management, financial management including derivatives, hedge funds and debt funds.
6. Specialization is available in Finance, Human Resource, Business Administration, Marketing Management and Data Science with PGD.
7. Inputs from industry experts are a crucial part of the programme. They facilitate access to applied knowledge.
8. Students will have compulsory paper presentation in State Level and National Level Seminars/Conferences, Corporate Internships, Teaching Practice and Dissertation.
9. Regular sessions on Data Visualization, Business Valuation Using Excel, SPSS/Statistical packages, Quantitative Techniques and Logical Reasoning, Case study analysis, Analysis of Current Business and Economics, Managerial Communication as part of curriculum for students' professional and personal development.
10. The programme offers more flexibility to the students allowing them to choose inter-disciplinary courses along with major courses which make education broader based.
11. M.com degree serves as the basis for further higher studies/ taking up of professional certifications and research in the fields such as PhD/ M.Phil./ other related degree in Commerce.
12. Inbuilt provision for on-the-job training for those who intend to pursue a career in teaching and other sectors through teaching practice and compulsory corporate internship.
13. Choice Based Credit System is adopted for the M.Com programme with Cumulative Grade Point Average for Evaluation.
14. Engagement in programme of social concerns, psychometric tests, art therapy, counselling sessions, presentation skills and personality grooming.
15. Compulsory rural exposure program as part of extension activities in addition to participating in social welfare Programs.
16. Compulsory Industrial Visits are also organized as part of the curriculum.

## I. ELIGIBILITY FOR ADMISSION:

Admission Requirement and Admission test:
Candidates who have passed B.Com or BBM/ BBA of any recognized university and have secured at least 50% of mark in the aggregate of all core papers/courses studied in the qualifying examinations are eligible for admission into this programme.
Admission will be based on an entrance test/subject Knowledge interview conducted by the college. Marks scored at the test/ qualifying interview will be considered for final selection.

## II. DURATION OF THE PROGRAMME:

The programme of the study is 2 years of four (4) semesters. A candidate shall complete his/her degree within four (4) academic years from the date of his/her admission to the first semester.

## III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

## IV. ATTENDANCE:

A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
A student who fails to complete the PROGRAMME in the manner stated above shall not be permitted to take the end semester examination.

## M.COM PROGRAMME MATRIX, PROGRAMME STRUCTURE AND SEMESTER SCHEME OF EXAMINATION:

Refer pages 5 to 7

## V. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS/Ph.D/NET qualified graduates with B.Com/BBA/BBS as basic degree from a recognized university are only eligible to teach and evaluate the courses.

## VI. EVALUATION SYSTEM:

Evaluation for PG programme consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.
Continuous Internal Assessment (CIA) includes a centrally organized MID-TERM Test for 20 marks and other exercises administered by the teacher such as Surprise test / quiz / business case analysis/ Assignment / Presentation/ Research Project/ Research article/ Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment (CIA). Under the PG programme, a student must score a minimum of 12 marks through CIA.

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 70 marks.

## VII. MINIMUM FOR A PASS:

A PG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each course. The minimum SGPA to qualify for the M.Com degree is 5.00 and a pass in all courses.

## VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Grading System for Choice Based Credit System (CBCS) – The College adopts a ten-point grading system. The modalities and the operational details are as follows:

Credits – Credits are assigned to courses based on the following broad classification

| **Course Category** | **Instruction hours/week** | **Credits** |
|---|---|---|
| Major Core | 4 hours | 4 |
| Allied Required/Open Elective | 3 hours | 3 |
| Allied Optional | 3 hours | 3 |
| Graded courses | 2hours | 1 |

Grade points – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

| % Marks | 95-100 | 90-94 | 85-89 | 80-84 | 75-79 | 70-74 | 65-69 | 60-64 | 55-59 | 50-54 | 45-49 | 40-44 | Below 40 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Grade Points | 10 | 9.5 | 9 | 8.5 | 8 | 7.5 | 7 | 6.5 | 6 | 5.5 | 5 | 4.5 | 0 |

The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all courses divided by the total credit of Part A and Part B in the semester.
SGPA = ∑Credits x Grade Points / Total Credits Minimum SGPA for a pass is 5.
If a student has not passed in a course or is absent then the SGPA is not assigned.

The cumulative grade point average (CGPA)- is the weighted average of all the courses undergone by a student over all the six semesters of a PROGRAMME.

CGPA = ∑ Total credits in the semester x SGPA / Total credits of the PROGRAMME. SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a PG PROGRAMME.

v. Interpretation of SGPA/CGPA/ Classification of final result for

| **SGPA/CGPA/ Course Grade Point** | **Grade** | **Result/Class Description** |
|---|---|---|
| 9.00 – 10.00 | O | Outstanding |
| 8.00-8.99 | A+ | First Class Exemplary |
| 7.00 – 7.99 | A | First Class Distinction |
| 6.00 – 6.99 | B+ | First Class |
| 5.50 – 5.99 | B | High Second Class |
| 5.00 – 5.49 | C | Second Class |
| Below 5 | RA | To Re-Appear |

## IX. PATTERN OF QUESTION PAPER:

**Question Paper Pattern: (3 Hours duration, Max. Marks: 70)**

| | | | |
|---|---|---|---|
| Section A | Analytical questions | 5 marks x 4 questions | 20 Marks |
| Section B | Essay questions | 12 marks x 3 questions | 36 Marks |
| Section C | Compulsory questions/Case study | 14 marks x 1 question | 14 Marks |
| **Total** | | | **70 Marks** |

## X. TEACHING PRACTICE AND SUMMER CORPORATE INTERNSHIP:

As part of the curriculum, the M.Com (FT and IB) students can take up either a corporate internship of four to six weeks(the same will be indicated by the department each academic year) during their II semester summer break or can take up 60 hours of Teaching Practice alongside regular classes during their III semester for undergraduate courses. The progression of the corporate internship/ teaching practice is supervised and evaluated by the department.

Each candidate shall submit a comprehensive Internship/Teaching Practice Report at the end of the stipulated term. Based on the performance of the student the department through a viva voce examination will assign marks out of 100 for the performance of the student during the internship/teaching practice. The department will fill out a Matrix based Evaluation form consisting of various criterion spread across academic, inter-personal and soft skill characteristics expected of an employee by an organization.

# M.COM (FINANCE and TAXATION) PROGRAMME MATRIX (Applicable to 2024-25 Batch onwards)

| Content | I | II | III | IV | Total |
|---|---|---|---|---|---|
| **I. ACADEMICS** | | | | | |
| **Major Core** | • Corporate Financial Reporting<br>• Statistics for Business Decisions<br>• Project Management | • Cost Management<br>• Advanced Financial Management<br>• Forensic Accounting and Audit | • Business Policy and Strategic Management<br>• Insurance and Risk Management | • Dissertation | |
| **Allied Required** | • Managerial Economics<br>• Research Methodology | • Operations Research<br>• International Business Environment | • Business Information System | • Bank Management | |
| **Major Optional** | - | - | • Corporate Tax Planning and Law<br>• Strategic Financial Management<br>• Security Analysis and Portfolio Management | • Goods and Service Tax (GST)<br>• International Financial Management | |
| **Allied Optional** | • Environmental Management<br>• Positive Psychology<br>• International Human Resource Management | • Technology And Operations Strategy<br>• Managing Service Operations<br>• Human Rights and Challenges | - | - | |
| **TOTAL** | **21 Cr** | **21 Cr** | **23 Cr** | **19 Cr** | **84** |
| **II SKILL ORIENTED/VALUE ADDED COURSES** | | | | | |
| **QT And LR** | 1 Cr | 1 Cr | - | - | |
| **Current Affairs and Business** | 1 Cr | 1 Cr | - | - | |
| **Communication in Business** | 1 Cr | - | - | - | |
| **SPSS/Statistical Packages** | - | - | 1 Cr | - | |
| **Data Visualization using Tableau** | - | - | 1 Cr | - | |
| **Teaching Practice/Corporate Internship** | - | - | 1 Cr | - | |
| **Business Valuation Using Excel** | - | - | - | 4 Cr | |
| **Online Certificate Course(MOOC's)** | - | 1 Cr | - | 1 Cr | |
| **TOTAL** | **3 Cr** | **3 Cr** | **3 Cr** | **5 Cr** | **14** |
| **III EXTENSION ACTIVITIES, CO-CURRICULAR and OTHERS** | | | | | |
| **Outreach Program I & II** | - | 1 Cr | - | 1 Cr | |
| **TOTAL** | **-** | **1 Cr** | **-** | **1 Cr** | **2** |
| **GRAND TOTAL** | **24 Cr** | **25 Cr** | **26 Cr** | **25 Cr** | **100** |

**(Business Valuation using Excel is an elective course under IV Semester)**

**M.COM FINANCE & TAXATION PROGRAMME STRUCTURE**

**(For I & II Semesters) SEMESTER SCHEME OF EXAMINATION**

**CORE COURSES**

**SEMESTER – I**

| Course Code | Title of the Paper | Hour s per week | Marks | | Total | Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | Marks | |
| P124MC101 | Corporate Financial Reporting | 4 | 30 | 70 | 100 | 4 |
| P124MC102 | Statistics for Business Decisions | 4 | 30 | 70 | 100 | 4 |
| P124MC103 | Project Management | 4 | 30 | 70 | 100 | 4 |
| P124AR101 | Managerial Economics | 3 | 30 | 70 | 100 | 3 |
| P124AR102 | Research Methodology | 3 | 30 | 70 | 100 | 3 |
| **TOTAL** | | **18** | **150** | **350** | **500** | **18** |

## SEMESTER – II

| Course Code | Title of the Paper | Hours per week | Marks | | Total Marks | Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | | |
| P124MC201 | Cost Management | 4 | 30 | 70 | 100 | 4 |
| P124MC202 | Advanced Financial Management | 4 | 30 | 70 | 100 | 4 |
| P124MC203 | Forensic Accounting and Audit | 4 | 30 | 70 | 100 | 4 |
| P124AR201 | Operations Research | 3 | 30 | 70 | 100 | 3 |
| P124AR202 | International Business Environment | 3 | 30 | 70 | 100 | 3 |
| **TOTAL** | | **18** | **150** | **350** | **500** | **18** |

## M.COM FINANCE & TAXATION PROGRAMME STRUCTURE
## (for I & II Semesters) SEMESTER SCHEME OF EXAMINATION

### ALLIED OPTIONAL

### SEMESTER – I

| Course Code | Title of the Paper | Hours per week | Marks | | Total Marks | Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | | |
| PG24AO114/ PG24AO116/ PG24AO117 | Environmental Management / Positive Psychology/ International Human Resource Management | 3 | 30 | 70 | 100 | 3 |
| **TOTAL** | | **3** | **30** | **70** | **100** | **3** |

### SEMESTER – II

| Course Code | Title of the Paper | Hours per week | Marks | | Total Marks | Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | | |
| PG21AO218/ PG21AO219/ PG24AO220 | Technology & Operations Strategy/Managing Service Operations/ Human Rights and Challenges | 3 | 30 | 70 | 100 | 3 |
| **TOTAL** | | **3** | **30** | **70** | **100** | **3** |

## M.COM FINANCE & TAXATION PROGRAMME STRUCTURE

## (for I & II Semesters) SEMESTER SCHEME OF EXAMINATION

## GRADED COURSES (VALUE ADDED COURSE)

### SEMESTER – I

| Course Code | Title of the Paper | Hours per week | Marks | | Total Marks | Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | | |
| PG24QTLR101 | Quantitative Techniques and Logical Reasoning | 2 | - | - | - | 1 |
| PG24CAB101 | Current Affairs and Business | 2 | - | - | - | 1 |
| PG24CIB101 | Communication in Business | 2 | - | - | - | 1 |
| **TOTAL** | | **6** | **-** | **-** | **-** | **3** |

### SEMESTER – II

| Course Code | Title of the Paper | Hour s per week | Marks | | Total Marks | Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | | |
| PG24QTLR201 | Quantitative Techniques and Logical Reasoning | 2 | - | - | - | 1 |
| PG24CAB201 | Current Affairs and Business | 2 | - | - | - | 1 |
| MOOC'S | | - | - | - | - | 1 |
| PG24EA201 | Outreach Program I | 2 | - | - | - | 1 |
| **TOTAL** | | **6** | **-** | **-** | **-** | **4** |

## Outcome Based Education (OBE)

### M.Com (Finance & Taxation)

### PROGRAMME EDUCATIONAL OBJECTIVES

After undergoing the **M.Com (Finance & Taxation)** Programme, the student will be able to:

1. Attain higher levels of proficiency for a successful career in commerce, the industry and entrepreneurship with adequate theoretical knowledge about the core and domain disciplines.
2. Demonstrate requisite competency to pursue higher studies, research, life-long learning for continuous growth and development in the chosen profession.
3. Adapt to a rapidly changing environment with newly learnt and applied skills, become socially responsible and value driven citizens, committed to sustainable development.

### PROGRAMME OUTCOMES

**At the end of the M.Com (Finance & Taxation)** Programme, the student will be able to:

**PO1: Disciplinary and Inter - disciplinary Knowledge**

Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

**PO2: Decision making competency**

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

**PO3: Integrated problem-solving and Research**

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation.

**PO4 Critical thinking competency**

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and analyze how parts of a whole interact with each other to produce overall outcomes in complex systems.

**PO5 Creative thinking competency**

Develops, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work.

**PO6: Usage of Modern Technology and Tools**

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy.

**PO7 Leadership and team work**

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

**PO8 Ethical Conduct & Sustainability Practices**

Act responsibly and sustainably at local, national, and global levels

**PO9 Collaboration & Networking Competencies**

Work collaboratively and respectfully as members and leaders of diverse teams.

**PO10 Self-directed and Life – Long learning**

Establish goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

## PROGRAMME SPECIFIC OUTCOMES

### PSO11 Cross-Disciplinary Integration and Strategic Perspective

Create alternative solutions for business issues and develop systems and processes that meet the specified needs of business for appropriate consideration for social, cultural, economic and environmental issues and challenges.

### PSO12 Entrepreneurial perspective

Develop, to organize and to manage a business venture along with any of its risks. (Sustainable business Models)

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | P124MC101 | **Corporate Financial Reporting** | 60 Hours | Major Core | 4 | 4 |

| | |
|---|---|
| **Course Objectives** | The course aims to provide a comprehensive understanding of financial reporting and analysis through an exploration of accounting standards, concepts, and tools. Students will gain proficiency in interpreting annual reports, financial statements, and environmental and social reporting practices. They will also learn to apply accounting standards such as IND AS and IFRS, analyze financial statements using ratio analysis, cash flow analysis, and prospective analysis techniques. Through these modules, students will develop the skills necessary for effective financial reporting, analysis, and decision-making in a corporate context. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Explain the contents of Annual Report and Financial statements that comply with IND AS Report Framework. | T2 | |
| **CO2** | Apply Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18. | T5 | |
| **CO3** | Justify the treatment of the items as per IND AS 12, 21, 23, 24, 33, 36, 37, 38, 40, and 116. | T5 | |
| **CO4** | Evaluate the implications and applicability of the list of IND AS and IFRS in India. | T2 | |
| **CO5** | Interpret Financial Statement Analysis by using Ratio, Cash flow, and Prospective Analysis. | T4 | |

| **Module 1** | **Introduction to Accounting Standards, Ind AS AND IFRS** | **8 hours** |
|---|---|---|
| Accounting Standard, IFRS, Ind AS, Implementation and Applicability in India, List of Ind AS [Indian Accounting Standards] issued on date - International Accounting in Current Scenario – List of International Financial Reporting Standards. Difference between Companies Accounting Standard Rules, 2021 and Ind AS. | | |
| **Module 2** | **Orientation to Annual Report and Financial Statements** | **10 hours** |
| Annual Report – Contents of Annual Report and Purpose of each item; Financial Statements - Meaning, Purpose and Format of Income Statement, Balance Sheet and Notes to Accounts IND AS per Schedule III of Companies Act, 2013, Revisions in IndAS Format, Environmental Reporting, and Corporate Social Reporting. | | |
| **Module 3** | **Accounting Concepts, Conventions and Standards - I** | **16 hours** |
| Accounting Concepts: Income Statement Concepts and Balance Sheet Concepts; Accounting Conventions. IndAS 1 – Presentation of Financial Statements, IndAS 2- Inventories, IndAS 8- Accounting Policies, Changes in Accounting Estimates and Errors, IndAS 10 Events after the Reporting Period, IndAS 16 Property, Plant and Equipment, IndAS 115 Revenue from contracts with customers. | | |
| **Module 4** | **Accounting Concepts, Conventions and Standards – II** | **16 hours** |
| IndAS 21- Effects of changes in Foreign Exchange Rates, IndAS 23 Borrowing Costs, IndAS 24- Related Party Disclosures, IndAS 116 Leases, IndAS 33- Earnings Per Share, IndAS 12 Income Taxes, IndAS 38- Intangible Assets, IndAS 36 - Impairment of Assets, IndAS 37 - Provisions, Contingent Liabilities and Contingent assets, IndAS 40- Investment Property | | |

| Module 5 | Analysis of Financial Statements | 10 hours |
|---|---|---|
| Meaning and Purpose of Financial Statement Analysis; Tools and Techniques of Financial Statement Analysis – Ratio Analysis, Cash Flow Analysis, Prospective Analysis. | | |
| **Self-Learning Topics: (If Applicable)** | | |
| 1 | | |
| 2 | | |
| 3 | | |
| **Skill Development:** (These activities are only indicative, the Faculty members can innovate) | | |
| 1 | Proficiency in interpreting annual reports, financial statements, and notes to accounts, enhancing decision-making abilities. | |
| 2 | Practical application of accounting standards such as IND AS and IFRS for effective financial reporting. | |
| 3 | Ability to analyze financial statements using tools like ratio analysis, cash flow analysis, and prospective analysis, facilitating informed decision-making. | |
| 4 | Understanding of environmental and social reporting practices, enabling evaluation of sustainability and corporate social responsibility aspects of organizations. | |
| **Books for Reference: (Strictly APA Format)** | | |
| 1 | Wild, J., Subramanyam, K. R., & Halsey, R. (2022). *Financial statement analysis*. Tata McGraw Hill. | |
| 2 | Vijaykumar, M. P. (2022). *First lessons in financial reporting*. Snow White. | |
| 3 | Vijaykumar, M. P. (2022). *First lessons in accounting standards*. Snow White. | |

***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | P124MC102 | **Statistics for Business Decisions** | 60 Hours | Major Core | 4 | 4 |

| | |
|---|---|
| **Course Objectives** | Students will be able to develop the ability to apply probability concepts in solving business problems, understanding and articulating skewness and kurtosis concepts alongside comprehending various probability distributions. They will also be adept at interpreting data, making predictions through correlation and regression analyses, formulating hypotheses, and employing appropriate tests for hypothesis testing. Furthermore, students will be skilled in analyzing categorical data utilizing contingency tables, thereby enhancing their proficiency in statistical analysis across a range of business contexts. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Solve simple problems using addition, conditional probability, and Bayes' theorems. | T3 | |
| **CO2** | Calculate descriptive statistics and probability distributions with numerical examples | T4 | |
| **CO3** | Analyze the results of hypothesis tests to draw meaningful conclusions about business data | T4 | |
| **CO4** | Evaluate the implications of ANOVA and Chi-square test results on business decision-making | T5 | |
| **CO5** | Assess the significance of correlation coefficients and their impact on business decisions | T5 | |
| **CO6** | Develop linear regression models for business forecasting and decision | T6 | |

| **Module 1** | **Probability** | **6 hours** |
|---|---|---|
| Introduction – Random experiment - Types of events, Definition. Permutation & Combination – concepts. Probability Theorems – Addition Theorem, Conditional Probability Theorem & Bayes Theorem. (Simple Problems) | | |
| **Module 2** | **Descriptive Statistic Probability Distributions** | **12 hours** |
| Overview of Measures of Central Tendency, Measures of Dispersion - Standard Deviation (Concepts only) Skewness & Kurtosis (concepts and simple problems). Random Variable - Expectation & Variance of Random Variable. Probability Distributions - Binomial, Poisson & Normal distribution - probability density function - Business Applications. | | |
| **Module 3** | **Hypothesis Testing I** | **12 hours** |
| Hypothesis - Null Hypothesis - Alternate Hypothesis - Type I and Type II errors - level of significance - level of confidence, large and small sample tests (Z and t tests) of significance. Tests for proportions and differences between proportions, Tests for single mean, equality of two means, single variance. Tests for correlation coefficient and regression coefficients. | | |
| **Module 4** | **Hypothesis Testing II** | **10 hours** |
| Analysis of categorical data - contingency table, Chi-square test for independence of attributes in a contingency table, Chi-square test for goodness of fit. ANOVA - one way and two way. | | |
| **Module 5** | **Correlation** | **10 hours** |
| Meaning and types of correlation, Scatter Diagram, Computation of correlation coefficient – Karl | | |

Pearson's Method and Spearman's Rank Correlation Method. Probable Error, Lag and lead in correlation, Multiple correlation.

| **Module 6** | **Linear Regression** | **10 hours** |
|---|---|---|

Difference between correlation and Regression, Simple Linear Regression and Multiple Linear Regression Models - Assumptions, Model fitting using Least squares, residuals, properties of regression coefficients, and Coefficient of determination. Applications in business and forecasting.

**Self-Learning Topics: (If Applicable)**

| | |
|---|---|
| 1 | |
| 2 | |
| 3 | |

**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

| | |
|---|---|
| 1 | For a given data set apply the various statistical tools. |
| 2 | Analyzing data through descriptive statistics using Excel and SPSS. |
| 3 | Choose a research topic and formulate the objectives and relevant hypothesis. |
| 4 | Test for normality of a distribution through frequency curve and histogram. |
| 5 | Fitting a linear regression model and forecasting for stock market data through Excel. |
| 6 | Hypothesis Testing through Excel. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Gupta, S. P. (2021). *Statistical methods*. S. Chand and Company. |
| 2 | Das, N. G. (2022). *Statistical methods*. Tata McGraw Hill. |
| 3 | Azel, D., & Sounderpandian, J. (2021). *Complete business statistics*. TMH. |
| 4 | Sharma, J. K. (2022). *Business statistics*. Pearson. |
| 5 | Bhardwaj, R. S. (2021). *Business statistics*. EB. |
| 6 | Hooda, R. P. (2020). *Statistics for business and economics*. McMillan. |
| 7 | Beri, G. C. (2021). *Business statistics*. TMH. |
| 8 | Dey, B. R. (2022). *Managerial statistics*. McMillan. |


***Mapping of CO and PO**

| **CO/PO** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | L | M | H | | | | | | | | | |
| **CO2** | L | M | H | | | | | | | | | |
| **CO3** | L | M | H | | | | | | | | | |
| **CO4** | | L | M | H | | | | | | | | |
| **CO5** | | L | M | H | | | | | | | | |
| **CO6** | | L | M | | H | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | P124MC103 | **Project Management** | 60 Hours | Major Core | 4 | 4 |

| | |
|---|---|
| **Course Objectives** | The course will entail a thorough investigation into the feasibility of each project idea, evaluating its viability through situation analysis, demand forecasting, and financial projections. It will examine the criteria for project selection, encompassing both qualitative and quantitative factors. Additionally, students will assess financing options in terms of the targeted overall cost of capital and illustrate project planning and control using PERT and CPM methodologies. Through these integrated approaches, students will develop the skills necessary for strategic project evaluation, selection, and management in various organizational contexts. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Apply the principles of management process and integrative approach in organizing the project and its structure. | T3 | |
| **CO2** | Show Feasibility study and controlling of project by integrating the WBS with responsibility matrices of a hypothetical project. | T3 | |
| **CO3** | Examine the applicability of time and cost control for Resource Scheduling and Allocation for project. | T3 | |
| **CO4** | Demonstrate the importance of risk management in projects | T2 | |
| **CO5** | Illustrate range of activities from the managing project teams to the procedure of project closure/termination | T3 | |
| **CO6** | Outline contemporary information technology system and software for the management of data of projects for Agile Project Management | T2 | |

| **Module 1** | **Introduction to Project Management** | **8 hours** |
|---|---|---|

Definition and importance of project and project management – Types of projects - Ten Knowledge Areas of Project Management - Project and Product lifecycle and phases - Overview of project management methodologies (e.g., Agile, Waterfall, Scrum, LEAN, Capability Maturity Model Integration, Six Sigma) - Introduction to green projects and sustainable development - Sustainable project management frameworks (e.g., LEED, BREEAM) - Environmental impact assessment and mitigation strategies, Project Structures - Organizational Culture and Implications.

| **Module 2** | **Project Initiation and Project Planning** | **12 hours** |
|---|---|---|

Project Initiation: Identification of investment opportunities - Conducting feasibility analysis - Market and Demand analysis, Technical Analysis, Economic and Financial Analysis, Social Cost and Benefit Analysis, Identification of Sources of finance, Formulation of Detailed Project Report. Project Planning: Identifying project stakeholders - Planning resources - physical resources, human resources, financial resources - Developing project scope statement – project justification, specification, the Iron Triangle (Triple Constraints), limits, assumptions, technical requirements - Estimating Time - Estimating cost - identifying cost elements, budget - Developing the project charter.

| **Module 3** | **Project Scheduling and Project Budgeting** | **12 hours** |
|---|---|---|

Critical Path Method (CPM) and Program Evaluation and Review Technique (PERT) (Concepts only)- Resource allocation and leveling - Managing project constraints - Cost estimation techniques

- Top-down, Bottom-up approaches, types of estimates, parametric estimates, contingencies and reserves - Budget development and control - Earned Value Management (EVM) - Planned value, earned value, and actual cost and schedule performance indices, Cost and schedule analyses.

| **Module 4** | **Project Risk Management** | **10 hours** |
|---|---|---|

Concept of uncertainty, positive and negative risk - identifying Project Risks (sources of risks) including secondary and residual risks – Qualitative and Quantitative Risk Analysis - Risk Response Planning – Cost Contingencies and reserves - Scheduling Buffers - Risk Response Strategies – Avoidance – Mitigation – Transfer – Acceptance - Contingency and Fallback Plans - Risk Monitoring and Control.

| **Module 5** | **Project Execution, Project Monitoring, Control and Closure** | **10 hours** |
|---|---|---|

Role of Project manager and project team - Team building and leadership - Acquiring, Developing and Managing High-performance Project Teams - Project Team Pitfalls – Managing project stakeholders - Procurement Management - Managing Inter-departmental Relations - Contracting, Requesting Vendor Responses - Selecting Vendors - Contract Administration - Quality assurance and control - Performance measurement and reporting - Change management - Closure/termination – Project completion and evaluation - Project review - Types of Project Termination – Strategic Implications - Termination Procedures.

| **Module 6** | **Future Trends in Project Management** | **8 hours** |
|---|---|---|

IT in projects - Overview of the Types of Software for Projects - Criteria for Software Selection - Major Features of Software to be considered depending on the industry or company requirements - Implementation of Project Management Information System - Agile project management methodologies - Hybrid project management approaches - Project management in virtual and distributed teams - Emerging AI technologies in project management - AI-driven project portfolio management - AI for agile and adaptive project management - Challenges and opportunities in AI adoption for project management.

**Self-Learning Topics: (If Applicable)**

| | |
|---|---|
| 1 | |
| 2 | |
| 3 | |

**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

| | |
|---|---|
| 1 | Case Studies and Practical Applications. |
| 2 | Analysis of real-world project management scenarios. |
| 3 | Group discussions and presentations. |
| 4 | Exposure to MS Project. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Larson, E. W., & Gray, C. F. (2021). *Project management: The managerial process*. McGraw-Hill. |
| 2 | Project Management Institute. (2021). *A guide to the project management body of knowledge (PMBOK® Guide)*. PMI. |
| 3 | Portny, S. E. (2022). *Project management for dummies*. Wiley. |
| 4 | Cobb, C. (2021). *Agile project management: A practical guide to agile implementation*. Wiley. |
| 5 | Kerzner, H. (2022). *Project management: A systems approach to planning, scheduling, and controlling*. Wiley. |


***Mapping of CO and PO**

| **CO/PO** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | P124AR101 | **Managerial Economics** | 45 Hours | Allied Required | 3 | 3 |

| **Course Objectives** | To provide a unifying theme of managerial decision making around the theory of the firm with applications in a globalized economy. |
|---|---|

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Develop a sound theoretical and practical knowledge of different concepts of Managerial Economics. | | |
| **CO2** | Understand optimization tools used for managerial decision making. | | |
| **CO3** | Interpret and apply different micro-economic concepts to solve managerial problems. | | |
| **CO4** | Critically analyze and reach well-thought conclusions about the role of government in different market structures. | | |
| **CO5** | Examine the functioning of the micro level firm in relation to the economy. | | |
| **CO6** | | | |

| **Module 1** | **The Nature and Scope of Managerial Economics** | **7 hours** |
|---|---|---|

Definition of Managerial Economics, Relationship to Economic Theory, Relationship Decision Sciences, The Basic process of Decision making. Theory of the Firm: Reasons for the existence of Firms and their Functions, Objective and Value of the Firm, Constraints on the operation of firm, Limitations of the Theory of the Firm. Business versus Economic Profit. Theories of Profit. Functions of Profit. International Framework of Managerial Economics.

| **Module 2** | **Optimization Techniques and New Management Tools** | **8 hours** |
|---|---|---|

Methods of Expressing Relationships: Total, Average and Marginal Relationships. Optimization Analysis. Constrained Optimization, New Management tools for Optimization: Bench marking, TQM, Reengineering, Other Management Tools for Optimization.

| **Module 3** | **Demand Analysis, Estimation and Forecasting** | **8 hours** |
|---|---|---|

Demand theory, Price Elasticity of Demand: Point, Arc, Price Elasticity, Total Revenue and Marginal Revenue, Using Elasticities in Managerial Decision Making. Demand Estimation: Identification Problem, Marketing Research Approaches to Demand Estimation: Consumer Surveys and Observational Research. Demand Forecasting: Qualitative and Quantitative Forecasts.

| **Module 4** | **Production Theory and Estimation** | **8 hours** |
|---|---|---|

The Organization of Production and the Production Function with One-variable and Two-variable inputs, Optimal Combination of Inputs: Isocost Lines, Optimal input Combination for Minimizing Costs or Maximizing output, Profit maximization, Effect of Change in Input Prices. Returns to Scale. Empirical Production Functions (Cobb-Douglas). The Innovation Process.

| **Module 5** | **Cost Theory and Estimation** | **6 hours** |
|---|---|---|

The Nature of Costs: Plant size and Economies of Scale, Learning Curves, Minimizing Costs Internationally- the New Economies of Scale. Logistics Management. Cost-Volume-profit Analysis and operating Leverage. Empirical Estimation of Cost functions.

| **Module 6** | **Regulation and Anti-Trust: The Role of Government in the Economy** | **8 hours** |
|---|---|---|

| | |
|---|---|
| Government Regulation to Support Business and to Protect Consumers, workers and the environment. Externalities and Regulation. Public Utility Regulation. Antitrust: Government Regulation of Market structure and Conduct. Enforcement of Antitrust Laws and the Deregulation Movement. Regulation of International Competition. The Effect of Taxation on Business Decisions. | |
| **Self-Learning Topics: (If Applicable)** | |
| 1 | |
| 2 | |
| 3 | |
| **Skill Development:** (These activities are only indicative, the Faculty members can innovate) | |
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | |
| 8 | |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Atmanand, R. (2020). *Managerial economics*. EB. |
| 2 | Misra, S. K., & Puri, V. K. (2022). *Indian economy*. HPH. |
| 3 | Salvatore, D. (2021). *Managerial economics*. Thomson. |
| 4 | Damodaran, A. (2022). *Managerial economics*. Oxford. |
| 5 | Keating, B., & Wilson, J. H. (2021). *Managerial economics*. Biztantra. |
| 6 | Peterson, C., Lewis, C., & Jain, S. (2022). *Managerial economics*. Pearson. |
| 7 | Thomas, C., & Maurice, C. (2021). *Managerial economics*. TMH. |
| 8 | Mankar, V. (2020). *Business economics*. McMillan. |
| 9 | Keat, P., & Young, P. (2022). *Managerial economics*. Pearson. |
| 10 | Johnston, J. (1994). *Econometric methods*. McGraw Hill Book Company. |
| 11 | Gujarati, D. E. (2021). *Essentials of econometrics* (3rd ed.). MacMillan. |


***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | P124AR102 | **Research Methodology** | 45 Hours | Allied Required | 3 | 3 |

| | |
|---|---|
| **Course Objectives** | The course aims to familiarize students with the nature, scope, and significance of research in commerce while enabling them to effectively formulate research problems and objectives. It introduces students to various research designs and their applications, equipping them with skills in data collection, processing, analysis, and interpretation. Additionally, students will be introduced to advanced data analysis techniques and AI tools relevant to commerce research, enhancing their ability to conduct in-depth analyses. Furthermore, the course aims to enhance students' proficiency in writing research reports effectively, ensuring comprehensive preparation for conducting and disseminating research findings in the field of commerce. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Understanding research in commerce. | T6 | |
| **CO2** | Effective problem formulation skills. | T6 | |
| **CO3** | Familiarity with various research designs. | T3 | |
| **CO4** | Proficiency in data collection, processing, and analysis. | T5 | |
| **CO5** | Advanced analytical skills and AI tools application in commerce research. | T5 | |

| **Module 1** | **Introduction to Research Methodology** | **8 hours** |
|---|---|---|
| Nature and Scope of Research – Review of literature – Research Gap – Research Problem – Research questions and Research Objectives - Research Process Overview - Exploratory, Descriptive, and Causal Research Designs - Quantitative and Qualitative Research Methods - Recent Trends in Research Methodology - Integration of AI Tools in Research - Ethical Considerations in Research | | |
| **Module 2** | **Methods of Data Collection and Questionnaire Design** | **6 hours** |
| Methods of Data Collection - Questionnaire Design - Measurement and Scaling Techniques - Sampling Techniques - Writing Research Proposals (Synopsis) | | |
| **Module 3** | **Sampling, Data Preparation, and Processing** | **6 hours** |
| Data Preparation and Cleaning - Data Processing Methods – Reliability and validity of data | | |
| **Module 4** | **Quantitative Data Analysis** | **10 hours** |
| Descriptive and inferential Data Analysis - Correlation Analysis - Regression Analysis - Factor Analysis - Conjoint Analysis, Cluster Analysis - Multidimensional Scaling - Discriminant and Logit Analysis - utilizing data analysis contemporary software - Interpreting and communicating quantitative results to stakeholders | | |
| **Module 5** | **Qualitative Data Analysis** | **10 hours** |
| Qualitative research methods - Coding and thematic analysis in managerial research - Utilizing | | |

QualCoder/Taguette/RQDA/AcademiaOS/CATMA software for qualitative data analysis - Communicating qualitative findings to stakeholders.

| **Module 6** | **Research Reports** | **5 hours** |
|---|---|---|

Structure and Components of Research Reports - Types of Reports and Characteristics - Effective Use of Pictures and Graphs in Reports - Writing style and citation formats (APA, MLA)

**Self-Learning Topics: (If Applicable)**

| | |
|---|---|
| 1 | |
| 2 | |
| 3 | |

**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

| | |
|---|---|
| 1 | Identifying Research Problem |
| 2 | Research design |
| 3 | Adopting sampling technique |
| 4 | Collection of data |
| 5 | Analysis of data |
| 6 | Report writing/ Research Paper writing |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Cooper, D. R., Schindler, P. S., & Sharma, J. K. (2022). *Business research methods*. Tata McGraw Hill. |
| 2 | Bryman, A., & Bell, E. (2021). *Business research methods*. Oxford University Press. |
| 3 | Sekaran, U., & Bougie, R. (2022). *Research methods for business*. Wiley India. |
| 4 | Zikmund, W. G., Babin, B. J., Carr, J. C., Griffin, M., & Adhikari, A. (2021). *Business research methods, a South Asian perspective*. Cengage Learning. |
| 5 | Bordens, K. S., & Abbott, B. B. (2022). *Research design methods - A process approach*. McGraw-Hill. |
| 6 | Green, P. E., & Tull, D. S. (2021). *Research for marketing decisions*. Tata McGraw Hill. |
| 7 | Creswell, J. W. (2022). *Qualitative inquiry & research design: Choosing among five approaches*. Sage Publications. |
| 8 | Charmaz, K. (2020). *Constructing grounded theory: A practical guide through qualitative analysis*. SAGE Publications. |
| 9 | Beri, G. C. (2021). *Marketing research*. Pearson Education. |
| 10 | Kothari, C. R. (2022). *Research methodology*. S. Chand Publication. |


***Mapping of CO and PO**

| **CO/PO** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | PG24AO114 | **Environmental Management** | 45 Hours | Allied Optional | 3 | 3 |

| | |
|---|---|
| **Course Objectives** | Students will be able to understand the crucial role of stakeholder engagement in environmental management for Sustainable Development and its implications for major environmental issues. They will grasp the impact of Environmental Laws on Green Products and Green Marketing, particularly in the context of international environmental summits. Moreover, students will comprehend the process of Environment Impact Assessment in line with ISO 14000 standards. They will analyze ethical theories regarding the symbiotic relationship between people and the environment. Additionally, they will recognize the importance of Solid Waste Management aligned with the 3 R's (Reduce, Reuse, Recycle) to address local waste management challenges. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Illustrate the role of stakeholder's participation in environment management practices and its implications on Sustainable Development in the wake of major environmental issues. | | |
| **CO2** | Relate the enactment of Environmental laws and its impact on Green Products and Green Marketing in the context of various international summits on environmental issues. | | |
| **CO3** | Illustrate the process of Environment Impact Assessment practice in compliance with the ISO 14000. | | |
| **CO4** | Examine the applicability of ethical theories and its implications for establishing a symbiotic relationship between people and the environment. | | |
| **CO5** | Justify the relevance of Solid Waste Management practices in alignment with 3 R's of waste management with current waste management issues in your locality. | | |

| **Module 1** | **Meaning and Scope** | **10 hours** |
|---|---|---|
| Environment management concepts – Biosphere and its elements – ecosystem – biodiversity - ecology – ecological footprint and carbon footprint - sustainable development – stakeholder concept – major environmental issues – pollution, global warming, climate change – need for renewable energy – exploitation of natural resources and related conflicts - environmental movements in India – Bishnoi's, Bahuguna's Chipko movement, Appiko movement. | | |
| **Module 2** | **Environmental Laws** | **10 hours** |
| Evolution of environmental concerns - Stockholm convention, the Earth Summit, Kyoto protocol – Environment governance and laws in India – green products and production, Green Marketing – public participation and public interest litigations- 17 Sustainable development goals. | | |
| **Module 3** | **Environment Impact Assessment** | **10 hours** |
| Environment Impact Assessment – planning, relevance – EIA process – EIA practices in India – Corporate Environmental Responsibility – ISO 14000 and Environment Managing System. | | |
| **Module 4** | **Environment Ethics** | **8 hours** |
| Environment Ethics – Application of ethical theories to environment – fundamental concerns – | | |

| | | |
|---|---|---|
| ethical conflicts – the relationship of business and people to the environment. | | |
| **Module 5** | **Waste Management** | **7 hours** |
| Solid waste management – disposal of garbage – issues – effects of garbage dumping – hazardous wastes and related issues – solid waste management practices – the 3 R's of waste management: reuse, reduce, and recycle – relevance to India. | | |
| **Self-Learning Topics: (If Applicable)** | | |
| 1 | | |
| 2 | | |
| 3 | | |
| **Skill Development:** (These activities are only indicative, the Faculty members can innovate) | | |
| 1 | Students will assess stakeholder involvement in environmental management and its impact on Sustainable Development. | |
| 2 | Students will grasp the influence of environmental laws on Green Products and Marketing in international environmental summits. | |
| 3 | Students will apply ISO 14000 standards to conduct Environment Impact Assessments proficiently. | |
| 4 | Practical Class activities: Case study analysis, essay writing, debates and presentations of live environmental issues by the students. | |
| **Books for Reference: (Strictly APA Format)** | | |
| 1 | Krishnamoorthy, B. (2022). *Environmental management – Text and cases* (2nd ed.). PHI. | |
| 2 | Sulphey, M. M., & Safeer, M. M. (2021). *Introduction to environmental management* (3rd ed.). PHI. | |

***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | PG24AO116 | **Positive Psychology** | 45 Hours | Allied Optional | 3 | 3 |

| | |
|---|---|
| **Course Objectives** | The course aims to introduce students to the field of Positive Psychology, exploring the science of well-being, happiness, and human strengths. Students will gain an understanding of the theories and concepts that underlie positive psychological practices, and learn to apply these principles to enhance personal and collective well-being. Through these modules, students will develop skills to foster resilience, gratitude, and positivity in various life contexts. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Explain the fundamental ideas of Positive Psychology and its implications on Virtue and Character and Positive thinking | T4 | |
| **CO2** | Develop the Positive Emotions of Happiness, Hope, Optimism, Love, Motivation to attain the well-being | T3 | |
| **CO3** | Integrate the Happiness traits with Well-being through Happiness and Well Being Therapy. | T6 | |
| **CO4** | Create Mindfulness and Positive Thinking in the quest of Social / Emotional Wellbeing and mental health. | T2 | |
| **CO5** | Combine the effect and implications of Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness that give rise to Personal transformation and well-being. | T6 | |
| **CO6** | Perform activities that stem from Positive Psychology at work, health, education and everyday life | T6 | |

| **Module 1** | **Introduction to Positive Psychology** | **10 hours** |
|---|---|---|
| Positive Psychology; Concept, History, Nature, Dimension and Scope of Positive Psychology; Virtue and Character; Positive thinking, Seligman's PERMA, Fundamental ideas of Positive Psychology. | | |
| **Module 2** | **Positive Emotions and well-being** | **10 hours** |
| Positive Emotions: Happiness, Hope, Optimism, Love, Motivation; understanding Emotional Intelligence and well-being. | | |
| **Module 3** | **Happiness and Well-being** | **10 hours** |
| Types of Happiness, Happiness Traits, Measurement of Happiness, Habits of Happiness; Happiness and Well Being Therapy. | | |
| **Module 4** | **Mindfulness and Well-being** | **8 hours** |
| Neuroscience of Well-being, Social / Emotional Wellbeing, Mindfulness-Based Interventions, Mindfulness and mental health, Mindfulness and Positive Thinking. | | |
| **Module 5** | **Gratitude, Forgiveness and Well-being** | **7 hours** |
| Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness, Personal transformation and Role of suffering, Trust and Compassion, Cultivating gratitude and well-being. | | |
| **Module 6** | **Positive Psychology in Practice** | **7 hours** |
| Positive Psychology at work, health, education and everyday life; Developing and maintaining positivity; Future of positive psychology. | | |

| Self-Learning Topics: (If Applicable) | |
|---|---|
| 1 | |
| 2 | |
| 3 | |
| **Skill Development:** (These activities are only indicative, the Faculty members can innovate) | |
| 1 | Understanding and applying concepts of well-being and happiness to enhance life quality. |
| 2 | Ability to foster resilience, gratitude, and positivity in various contexts. |
| 3 | Proficiency in evaluating Positive Psychology interventions and their outcomes. |
| 4 | Skills in promoting positive emotions and mental health through evidence-based practices. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Hefferon K., Boniwell, I., (2011). Positive Psychology. Theory, Research, and Applications. UK: McGraw Hill. |
| 2 | Snyder, C. R., Lopez, S. J. (Eds.) (2009). Handbook of Positive Psychology. New York: Oxford University Press. |
| 3 | Seligman, M. E. P. (2002). Positive Psychology, Positive Prevention, and Positive Therapy. In C. R. Snyder and S. J. Lopez (Eds.), Handbook of Positive Psychology, Oxford University Press. |
| 4 | Carr, A. (2004), Positive Psychology: The Science of Happiness and Human Strengths, New York: Brunner – Routledge. |


***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | L | M | H | | | | | | | | | |
| **CO2** | | L | M | H | | | | | | | M | |
| **CO3** | L | M | | H | | | | | | | M | |
| **CO4** | | L | M | | H | | | | | | | |
| **CO5** | | L | M | | H | | | | | | | |
| **CO6** | L | M | H | | | | | | | | M | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | PG24AO117 | **International Human Resource Management** | 45 Hours | Allied Optional | 3 | 3 |

| | |
|---|---|
| **Course Objectives** | Upon completing the course, students will gain a holistic understanding of international human resources management (IHRM) activities and their implications. They will delve into interpreting various facets of IHRM, including practices like compensation and benefits within international organizations. Additionally, students will become acquainted with Human Resources Development (HRD) practices and their influence on compensation and benefits structures. Furthermore, they will develop proficiency in utilizing Human Resources Information Systems (HRIS) for Global Talent Search initiatives. Moreover, the course will prompt critical thinking on current systems and practices in international labor relations, addressing emerging issues such as labor migration, social protection, and evolving employee relations dynamics. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Distinguish between the nature of Domestic Human Resource Management and International Human Resource Management and its approaches. | | |
| **CO2** | Explain the role and functions of Human Resource Manager in the International context. | | |
| **CO3** | Illustrate the HRM practices with respect to Expat training, Repatriation programme and international compensation. | | |
| **CO4** | Evaluate the benefits of Human resources information system in context of Virtual organization and Global Talent Search | | |
| **CO5** | Justify the need for frame work of international industrial relations in the context of emerging trends in Employee relations and Employee involvement and issues | | |

| **Module 1** | **Introduction** | **8 hours** |
|---|---|---|

IHRM Practice and Environment - Functions, Objectives of IHRM. Model of IHRM, Human Resources in a Comparative Perspective- Difference between Domestic HRM and IHRM, Managing International HR activates- HR planning, Recruitment & Selection. Stages in Internationalization, Path to Global Status (Modes of growth of a domestic business into being international). Understanding the various functions of HRM and its implementation in an international context, International HRM strategies adopted by various MNCs- Employee's participation – Practices in various countries: Comparative study of HRM practices in major global economies (Germany, Japan, US, India) – SDG Goal 8 – Decent Work and Economic Growth.

| **Module 2** | **International Workforce and Staffing** | **10 hours** |
|---|---|---|

Global workforce staffing - Staffing approaches, Developing International Staff and Multinational Teams, Managing Global, Diverse Workforce. Expatriates – meaning, Expat selection, and Factors - Technical ability, Cross-cultural suitability - Expat failures- minimize factors. - Understanding the various cultural factors that affect International HRM- Family requirements, MNE requirements- Global Talent Development and Management- People Resourcing - recruitment, selection, retention

and dismissal of employees- Methods and Programmes of managing talent- Training and Development International workforce.

| **Module 3** | **HRD practices in international context** | **10 hours** |
|---|---|---|

HRD practices in international context- Role of expat training, pre-departure training, developing staff through international assignments, Re-entry and career issues – culture shock, repatriation process, repatriation programme- International compensation – Approaches to International Compensation, objectives, key components, approaches- factors influence global compensation and benefits- Performance appraisal and management of international employees. Performance management, issues in performance management, Remuneration, Expatriate Compensation, Understanding the various cultural factors that affect an expatriate.

| **Module 4** | **HRIS and Global Employee Relations** | **8 hours** |
|---|---|---|

HR Information System – Meaning, Need, Advantages and uses. Designing of HRIS, Computerized HRIS, and Limitation of HRIS- Computerized skill inventories, Global Talent Search- Global Employee Relations- practices of labor relations- structure and impact of labor unions- workplace Conflict-Arbitration and dispute resolution - Compliance with ILO International Labour Standards (ILS) - Trade Union developments and experiences from around the world- Contemporary Issues in International HRM- Cross Border Mergers and Acquisitions- Joint Ventures-Alliances.

| **Module 5** | **Social Protection - Labour Migration** | **9 hours** |
|---|---|---|

Sustainable Social Protection - Employment and Decent Work- Gig and Platform Workers- Sustainable Financing of Social Protection- Migration and Sustainable Development (SDGs)-ILO Agenda on Fair and effective governance of labour migration-International labour standards protecting migrant workers and monitoring compliance- Women migrant workers' labour market situation- Labour migration good practices around the world.

**Self-Learning Topics: (If Applicable)**

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| 1 | |
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**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

| | |
|---|---|
| 1 | Enhance strategic thinking abilities by understanding the role and functions of HR Managers in the international context. |
| 2 | Acquire technological proficiency in utilizing HR Information Systems for Virtual organizations and Global Talent Search. |
| 3 | Improve analytical reasoning by justifying the necessity for an international industrial relations framework amidst evolving trends in Employee relations and involvement. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Gowan, M. (2022). *Fundamentals of human resource management*. SAGE Publications Ltd. |
| 2 | Reiche, S., Harzing, A. W., & Tenzer, H. (2023). *International human resource management* (6th ed.). SAGE Publications Ltd. |
| 3 | Crawshaw, J., Budhwar, P., & Davis, A. (2023). *Human resource management: Strategic and international perspectives* (4th ed.). SAGE Publications Ltd. |
| 4 | Rees, G., & Smith, P. (2021). *Strategic human resource management: An international perspective* (3rd ed.). SAGE Publications Ltd. |
| 5 | Klikauer, T. (2022). *A global guide to human resource management: Managing across stakeholders* (2nd ed.). Routledge. |


***Mapping of CO and PO**

| **CO/PO** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | PG24QTLR101 | **Quantitative Techniques and Logical Reasoning** | 15 Hours | Skill Oriented/Value Added Courses | 2 | 1 |

| | |
|---|---|
| **Course Objectives** | The students should be able to choose the appropriate arithmetic in accordance with the nature of the problem and apply geometric techniques to solve problems related to geometry. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Choose the appropriate arithmetic in accordance with the nature of the problem. | T3 | |
| **CO2** | Apply geometric techniques to solve problems related to geometry. | T5 | |

| **Module 1** | **Quantitative Aptitude** | **8 hours** |
|---|---|---|

Number System; LCM & HCF – Problems & Its Application; Speed, Time & Distance, Problems on Trains & Boats; Time & Work, Pipes & Cisterns; Percentage; Problems on Ages; Average; Ratio & Proportion, Allegation & Mixtures; Partnership; Profit, Loss & Discount; Simple Interest & Compound Interest; Permutations & Combination; Probability; Clocks; Calendar.

| **Module 2** | **Geometry** | **7 hours** |
|---|---|---|

Lines and angles; Plane and plane figures; Areas of squares, rectangles, parallelograms, triangles, and circles; Surface area and volume of cuboids; Lateral surface and volume of right circular cones and cylinders; Surface area and volume of spheres.

**Self-Learning Topics: (If Applicable)**

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|---|---|
| 1 | |
| 2 | |
| 3 | |

**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

| | |
|---|---|
| 1 | Proficiency in quantitative techniques and mathematical problem-solving. |
| 2 | Ability to analyze data using statistical methods and make data-driven decisions. |
| 3 | Skills in optimization and decision-making techniques for resource management. |
| 4 | Strong logical reasoning and problem-solving abilities. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Agarwal, R. S. (2021). *Quantitative aptitude*. S. Chand Publisher. |
| 2 | Agarwal, R. S. (2021). *Verbal and nonverbal reasoning*. S. Chand Publications. |


***Mapping of CO and PO**

| **CO/PO** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | L | M | H | | | | | | | | | |
| **CO2** | L | M | H | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | PG24CAB101 | **Current Affairs and Business** | 15 Hours | Skill Oriented/Value Added Courses | 2 | 1 |

| | |
|---|---|
| **Course Objectives** | This course aims to enable students to stay informed about current affairs with a focus on business, fostering the habit of reading business newspapers and discussing developments to improve presentation and communication skills. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Understand a business and ordinary news. | | |
| **CO2** | Relate specific news to given purposes. | | |
| **CO3** | Examine news to make informed decisions. | | |

| **Module 1** | **Basic Awareness of Media Information** | **8 hours** |
|---|---|---|

Basic understanding of Media Information; Various types of Media Information and preferred channels; Prompt usage of media information by different audiences.

| **Module 2** | **Application of Media Information** | **7 hours** |
|---|---|---|

Information matching needs and purposes; Use of media information by individuals, budding entrepreneurs, and established businesses.

**Self-Learning Topics: (If Applicable)**

| | |
|---|---|
| 1 | |
| 2 | |
| 3 | |

**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

| | |
|---|---|
| 1 | Ability to navigate and analyze various business news sources. |
| 2 | Improved ability to articulate ideas, communicate insights, and present information confidently in professional settings. |

**Books for Reference: (Strictly APA Format)**

| | |
|---|---|
| 1 | News channels |
| 2 | Newspapers |
| 3 | Any other media of news information. |

***Mapping of CO and PO**

| **CO/PO** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 1 | PG24CIB101 | **Communication in Business** | 15 Hours | Skill Oriented/Value Added Courses | 2 | 1 |

| | |
|---|---|
| **Course Objectives** | The course will delve into various formats of managerial communication, elucidating their distinct processes. It will evaluate the extensive scope of oral communication modes, fostering skills in public speaking and presentation. Furthermore, it will scrutinize the realm of written communication, emphasizing creative expression within its context. By honing master listening skills, understanding non-verbal cues, and refining interpersonal and interview skills, students will develop effective communication strategies. Additionally, the course will facilitate the design of a comprehensive model incorporating role plays, cases, lectures, and individual and group exercises, tailored specifically for business communication scenarios. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Understand different formats of Managerial Communication. | | |
| **CO2** | Learn the art and soft skills of public speaking and presentation. | | |
| **CO3** | Understand the modalities of written business communication. | | |
| **CO4** | Develop effective communication using master listening skills, non-verbal communication, and interpersonal skills. | | |
| **CO5** | Acquire soft skills to succeed in job interviews and group discussions. | | |

| **Module 1** | **Foundation of Managerial Communication** | **4 hours** |
|---|---|---|
| Importance of Communication- Forms of Communication; Process of Communication: Oral and Written Communication, Listening and Feedback; Importance of Nonverbal Communication – Importance of public speaking skills for managers. | | |
| **Module 2** | **Effective Oral Communication** | **3 hours** |
| Public Speaking and Presentation Skills. Practice sessions for answering the questions: "Tell me about yourself" or "Introduce yourself" – starting questions in placement interviews. | | |
| **Module 3** | **Speeches** | **2 hours** |
| Practice sessions on short prepared speeches and also pick-and-speak on simple topics. Practice sessions for effective PPT presentations. | | |
| **Module 4** | **Formal Communication with Creative Expression** | **3 hours** |
| Formal communications -Business Letters, Proposal writing, Report writing, Content writing, Brochures, Flyers, News Letter. Preparing a Resume for placement, along with the cover letter. Official E-Mail writing and –e-Mail etiquette. | | |
| **Module 5** | **Mastering the Art of Interview Skills** | **3 hours** |
| Guidelines for job interviews – Do's and Don'ts while attending job interviews – Importance of Positive Attitude – Formal dressing, appropriate body language and tone of voice – Common interview questions and how to answer them – Behavioral questions -Effective participation in Group Discussions. | | |

| **Self-Learning Topics: (If Applicable)** | |
|---|---|
| 1 | |
| 2 | |
| 3 | |

**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

| | |
|---|---|
| 1 | Public speaking |
| 2 | Report writing skills |
| 3 | Official letter writing |
| 4 | E-mail etiquette |
| 5 | Listening skills |
| 6 | PowerPoint presentation skills |
| 7 | Group discussion skills |
| 8 | Interview skills |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Guffey, M. E. (2022). *Essentials of business communication* (6th ed.). Cengage Learning. |
| 2 | Thill, J. V., & Bovee, C. L. (2021). *Excellence in business communication* (8th ed.). Pearson. |
| 3 | Kaul, A. (2022). *Business communication* (2nd ed.). PHI Learning. |
| 4 | Truss, L. (2021). *Eats, shoots & leaves*. Penguin Books. |
| 5 | Carnegie, D. (2022). *The art of public speaking*. Simon & Schuster. |
| 6 | Harris, T. A. (2020). *I'm O.K., you're O.K*. Harper & Row. |
| 7 | Wren, P. C., & Martin, H. (2022). *High school English grammar & composition*. S. Chand. |


***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | P124MC201 | **Cost Management** | 60 Hours | Major Core | 4 | 4 |

| | |
|---|---|
| **Course Objectives** | Illustrate the role of cost manager in developing cost ascertainment systems. Examine the applications and implications of marginal cost statement analysis in the context of product mix, pricing, make or buy decisions. Evaluate the applicability of budgetary control in managerial decision making by using functional fixed and flexible budgets. Compare and contrast the implications of different pricing decisions. Justify the applicability of contemporary cost concepts in accordance with the merit of the case. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Explain the contribution of each method and technique of costing in the ascertainment of cost and control of cost. | T2 | |
| **CO2** | Examine the applicability and implications of marginal costing and CVP in the context of product mix, pricing, and volume decisions. | T4 | |
| **CO3** | Compare and contrast the implications of functional and flexible budgets in the context of budgetary control. | T4 | |
| **CO4** | Justify the adoption of a pricing option range from differential price to export pricing. | T5 | |
| **CO5** | Illustrate the applicability and implications of contemporary concept of costing from activity- based costing to responsibility accounting. | T3 | |
| **CO6** | Illustrate the applicability and implications of contemporary concepts of costing from cost of quality to balanced score card. | T3 | |

| **Module 1** | **Cost Concepts & Cost Classification** | **8 hours** |
|---|---|---|
| Basic Concepts – Types of Costing – Methods and Techniques of Costing – Cost Classification based on Behavior (Variable, Semi-Variable, Fixed Costs), Relevance to Decision-Making (Relevant & Irrelevant Costs – Sunk Costs, Opportunity Cost, Differential Costs and Revenues). | | |
| **Module 2** | **Marginal Costing & CVP Analysis** | **16 hours** |
| Marginal Costing Equation – Break-Even Chart & Profit Volume Chart – Uses of CVP Analysis. Marginal Costing (Practical Application): Key or Limiting Factor, Optimizing Product Mix, Profit Planning, Make or Buy, Price Fixation, Accept or Reject New Order, Discontinuance of Product, Diversification of Product Line, and Close Down of Operations. Relevant Cost Analysis: Types – Incremental Costing and Short-Term Decision-Making. | | |
| **Module 3** | **Budgeting and Budgetary Control** | **12 hours** |
| Budget Concepts and Budget Preparation – Fixed and Flexible Budgets, Budgetary Control, Preparation of Budgetary Control Statement, Functional & Master Budget – Fixed, Variable, Semi-Variable and Activity-Based Categorizations of Cost and their Application in Projecting Financial Results – Zero Base Budgeting (ZBB). | | |
| **Module 4** | **Pricing Decisions & Strategies** | **10 hours** |
| Relation of Cost and Prices – Mechanism (methods or policies) of Price Fixation – Pricing Strategies – Market Entry, Discount, Differential, Geographical, Shadow Pricing, Export Pricing, Transfer Pricing. | | |

| Module 5 | Contemporary Cost Concepts & Techniques – I | 6 hours |
|---|---|---|
| Activity-Based Costing (ABC) System – Target Costing – Life Cycle Costing – Responsibility Accounting. | | |
| **Module 6** | **Contemporary Cost Concepts & Techniques – II** | **8 hours** |
| Cost of Quality – Total Quality Management (TQM) – Divisional Performance Measurement: Financial (ROI, RI, EPS and NPV) and Non-Financial Performance Measurement – Kaizen Costing – Balance Score Card. | | |

| **Self-Learning Topics: (If Applicable)** | |
|---|---|
| 1 | |
| 2 | |
| 3 | |

| **Skill Development:** (These activities are only indicative, the Faculty members can innovate) | |
|---|---|
| 1 | Expertise in engaging stakeholders for sustainable development. |
| 2 | Proficiency in understanding and adhering to environmental laws, especially in green marketing. |
| 3 | Advanced skills in conducting EIAs and implementing sustainable waste management practices. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Prasath, B. S. (2022). *Padhuka's, students' handbook on cost and management accounting for CA Inter New Syllabus* (3rd ed.). Wolters Kluwer. |
| 2 | Arora, M. N. (2021). *A text book of cost accountancy*. Vikas Publishing. |
| 3 | Bhattarcharya, A. (2022). *Principles and practice of cost accounting*. Sultan Chand. |
| 4 | Banerjee, B. (2021). *Cost accounting*. World Press. |
| 5 | Bhar, B. K. (2022). *Cost accounting - Method & problems*. Academic Publishers. |
| 6 | Edmonds, T. P., Edmonds, C. D., & Tsay, B. Y. (2021). *Fundamental managerial accounting concept*. Irwin McGraw Hill. |
| 7 | Hendriksen, E. S. (2020). *Accounting theory*. Richard D. Irwin. |
| 8 | Horngren, C. T., Foster, G., & Datar, S. M. (2022). *Cost accounting – A managerial emphasis*. Prentice Hall. |
| 9 | Moriarity, S., & Allen, C. P. (2021). *Cost accounting*. John Wiley. |
| 10 | Most, K. S. (2020). *Accounting theory*. Holt, Rinehart & Winston. |
| 11 | Owler, L. W. J., & Brown, J. L. (2021). *Wheldon's cost accounting*. Macdonald. |
| 12 | Prasad, N. K., & Prasad, A. (2022). *Cost accounting*. Book Syndicate. |
| 13 | Saxena, V. K., & Vashist, C. D. (2021). *Cost accounting (Text)*. Sultan Chand. |
| 14 | Saxena, V. K., & Vashist, C. D. (2022). *Advanced cost management accounting – Problems solutions*. Sultan Chand. |


***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | P124MC202 | **Advanced Financial Management** | 60 Hours | Major Core | 4 | 4 |

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|---|---|
| **Course Objectives** | The course covers key aspects of financial management, including optimizing capital structure, evaluating investment decisions with capital budgeting techniques and risk assessment, understanding corporate restructuring and valuation, analyzing working capital components, and planning optimal dividend policies using dividend theories. Through these topics, students develop essential skills for effective financial decision-making and contribute to organizational success. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Illustrate the role of financial management and design the optimum capital structure. | T2 | K2 |
| **CO2** | Evaluate capital expenditure decisions by using criteria of capital budgeting techniques. | T5 | K3 |
| **CO3** | Evaluate investment decisions using Risk and Uncertainty. | T5 | K4 |
| **CO4** | Explain and evaluate corporate restructuring. | T5 | K3 |
| **CO5** | Analyze the role of each component of working capital in maintaining optimized working capital by estimating the working capital requirements of the firm. | T4 | K3 |
| **CO6** | Plan for optimum dividend policy for a hypothetical firm by using the implications of dividend theories. | T3 | K3 |

| **Module 1** | **Introduction to Finance** | **6 hours** |
|---|---|---|

Concept, Meaning, Principles & Types of Finance, Financial Environment, Functions of Finance, Financing Decisions, Factors influencing Financial Decisions, Objectives of Corporate Financial Decisions. Introduction to Financial Management, Meaning & Definition, Evolution, Scope, Methods, Importance, Functional Areas of Modern Financial Management, Financial Management Process, Organization of Finance Functions. Time value of money.

| **Module 2** | **Cost of Capital and Sources of Finance** | **10 hours** |
|---|---|---|

Factors affecting the cost of capital. Sources of Short-Term Finance, Long-term financing: shares, Debentures, Warrants, Term loans, Lease financing, Hybrid financing, Venture capital financing-Recent trends in Financing. Concepts and Problems on - Cost of debt, Cost of Equity and reserves, Cost of preferred stock, weighted average cost of capital, Marginal Weighted Average Cost of Capital.

| **Module 3** | **Investment Decisions and Risk Analysis** | **14 hours** |
|---|---|---|

Introduction to Investment Decisions: Meaning, Need and Factors, Efficient Investment Analysis. Introduction to Capital Budgeting Decisions - Meaning, Features, Process and Factors, Capital Budgeting Techniques: Traditional and Modern Techniques, Varying Opportunity Cost of Capital, NPV v/s IRR, Incremental IRR, Modified Internal Rate of Return (MIRR) — Concept, Evaluation Criteria and Problems, Fisher's Rate and Aggregate Capital Needs in Investment Decisions, Project Selection under Capital Rationing: Meaning, Types, Pros and Cons, Problems on divisible & Indivisible Projects, Multi-Period Capital Rationing, Capital Budgeting under Inflationary conditions, Risk Analysis in Capital Budgeting — Meaning, Analysis of Risk and Uncertainty, Sources and Perspectives of Risk, Measurement of Risk, Nature of Risk in Capital Budgeting

Decisions, Techniques for Risk Analysis: Risk Adjusted Discount Rate, Certainty Equivalent Method, Probability Method, Sensitivity Analysis, Scenario Analysis, Simulation Analysis, Hiller Model, Break-Even Analysis, Corporate Risk Analysis, Decision Tree Analysis - Sequential Investment Decisions, Market Risk Analysis - Concept & Problems, Backward Inclusion method, Utility Theory and Capital Budgeting.

| **Module 4** | **Capital Structure Decisions and Corporate Restructuring** | **12 hours** |
|---|---|---|

Introduction, Factors Affecting Capital Structure, Leverages: Operating, Financial and Combined, Leverage and Firm Value, EBIT-EPS Analysis, P/E Ratio, Financial Break-even Point and indifference analysis. Features of an optimal capital structure, Capital structure theories, Assumptions: Net income approach, Net operating income approach, Miller Modigliani propositions I and II. Corporate restructuring(Concept and Problems)- Mergers, Acquisitions, Takeovers, Spin-off, Synergies, Strategic Alliance, Joint Venture, Leveraged Buyouts, Management Buyouts and Buy-in, Franchising, IPRs, Sell-off, Demerger, Disinvestment vs. Divestment, Slump sale, Reverse Merger, Equity Carveout.

| **Module 5** | **Dividend Policy** | **10 hours** |
|---|---|---|

Introduction, Dividend decisions and valuation of firms, Determinants of dividend policy, Types of Dividend Policies, Behaviourial models of Dividend Policies, Optimum Dividend Policy, Dividend theories – relevance and irrelevance- Walter, Gordan and M M Hypothesis-— Concept, Assumptions, Formula, Criticisms & Problems. Types of Dividends- Bonus issues, stock split, Buyback of shares. Tax issues to the payment of dividends. Clientele effects, Corporate Dividend Practices in India.

| **Module 6** | **Working Capital Management and Financing** | **8 hours** |
|---|---|---|

Meaning, Importance, Concepts at working capital, Determinants, managing various components of working capital, Tools for analysis and managing working capital, Credit management- concepts and problems.

**Self-Learning Topics: (If Applicable)**

| | |
|---|---|
| 1 | |
| 2 | |
| 3 | |

**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

| | |
|---|---|
| 1 | Enhance evaluation and risk assessment skills. |
| 2 | Develop proficiency in analyzing and planning financial strategies. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Chandra, P. (2022). *Financial management*. TMH. |
| 2 | Khan, M. Y., & Jain, P. K. (2021). *Basic financial management*. TMH. |
| 3 | Bhat, S. (2022). *Financial management*. EB. |
| 4 | Van Horne, J. C., & Wachowicz, J. M. (2021). *Financial management*. Pearson. |
| 5 | Brigham, E. F., & Houston, J. F. (2022). *Fundamentals of financial management*. Thomson. |
| 6 | Shah, P. P. (2021). *Financial management*. Biztantra. |
| 7 | Chandra, P. (2022). *Fundamentals financial management*. TMH. |
| 8 | Wild, J., Subramanyam, K. R., & Halsey, R. (2021). *Financial statement analysis*. TMH. |


***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | L | | M | H | L | | L | M | H | | | |
| **CO2** | | L | M | L | L | | | | M | H | H | |
| **CO3** | | L | M | L | | M | | L | | H | H | |
| **CO4** | | L | M | L | L | M | | | | H | H | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO5** | | L | | M | | M | | L | L | H | H | |
| **CO6** | | L | | M | L | M | | L | | H | H | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | P124MC203 | **Forensic Accounting and Audit** | 60 Hours | Major Core | 4 | 4 |

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| **Course Objectives** | This course will explain the important elements that a Forensic Accountant or a Forensic Auditor stay focused upon such as the elements of fraud as defined under various legal frameworks, the components of fraud triangles, fraud-related models, and technological tools like Computer Assisted Auditing Techniques (CAATs) in conducting forensic audits. The effectiveness of various fraud prevention strategies in different organizational contexts and various tools used in handling forensic audits, considering factors like reliability and accuracy. Digital forensics methodology for handling evidence from electronic sources in a fraud investigation shall also be dwelled upon. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Identify the elements of fraud as defined under various legal frameworks like the Companies Act, Indian Penal Code, etc. | T3 | K1 |
| **CO2** | Describe the components of fraud triangles and other fraud-related models. | T2 | K2 |
| **CO3** | Adapt technological tools like Computer Assisted Auditing Techniques (CAATs) in conducting forensic audits. | T6 | K3 |
| **CO4** | Assess the effectiveness of various fraud prevention strategies in different organizational contexts. | T5 | K2 |
| **CO5** | Evaluate the effectiveness of various tools used in handling forensic audit, considering factors like reliability and accuracy. | T5 | K3 |
| **CO6** | Apply digital forensics methodology for handling evidence from electronic sources in a fraud investigation. | T3 | K4 |

| **Module 1** | **Introduction to Forensic Accounting** | **8 hours** |
|---|---|---|

Forensic Accounting – Meaning – Definition – Background of Anti-Fraud Profession Differences between Financial Auditors, Forensic Accountants and Fraud Auditors – Corporate Fraud and Occupational Fraud – Economic Extortion and Conflict of Interest – Principles of Fraud Audit – Types of Organizations Requiring Forensic Accountants –Categories of External Frauds; Securities Fraud, Insurance Fraud, Credit Card and Cheque Fraud, Tax Fraud, Consumer Fraud and MSC – Essential skills for a Forensic Accountants (Specify Programmes of The Institute of Certified Forensic Accountants, USA) – Role of Forensic Accountants in the legal system – Education and qualification of forensic accountants to be admitted as expert witnesses in courts.

| **Module 2** | **Fraud and Audit** | **12 hours** |
|---|---|---|

Definition of Fraud under Companies Act, 2013, Indian Penal Code, 1860, Criminal Procedure Code, 1973 and Indian Contract Act, 1872, Prevention of Money Laundering Act, 2002 – Elements of Fraud – Fraud related concepts - Fraud vulnerabilities - Fraud triangle – Fraud Diamond – Fraud Pentagon – Fraud Scale, Fraud Circle, Hollinger Clark Theory – Major reasons why people/employees commit fraud – Fraud Taxonomies; Consumer and Investor Fraud, Criminal and Civil Fraud, Fraud for and against the organization, Internal and External Fraud, Management and Non-management Fraud, Cyber Fraud.

| Module 3 | Fraud Detection | 10 hours |
|---|---|---|
| Fraud Schemes Meaning – Red Flags and Green Flags – Types of Fraud Schemes; Fraudulent Financial Statement, Assets Misappropriation, Bribery and Corruption, Cash Receipts, Fraudulent Disbursement, Inventory and Other Assets, Financial Institution Fraud, Bribery and Corruption, Consumer Fraud, Cheque and Credit Card Fraud, Health Care Fraud, Insurance Fraud, Public Sector Fraud, Internet/Computer Fraud and Securities Fraud – Fraud detection control Mechanism - Procedure to detect Fraud Schemes; Horizon and Vertical Analysis of Financial Reports, Ratio Analysis, Surprise Audits and Data Mining. | | |
| **Module 4** | **Fraud Prevention** | **10 hours** |
| Fraud Prevention – Fraud prevention strategies in an organization – The Axiom 'Perception of Detection' – Methods of increasing perception of detection; Surveillance, Prosecution, Anonymous tips, Catch me if you can, Enforcement of ethics and fraud policies and Surprise Audits - Classical Approaches to fraud prevention control program; Detective Approach, Preventive Approach, Investigative Approach, Directive Approach, Observation Approach and Insurance Approach - Other approaches to Fraud Prevention; Regular Audits, Background checks, Internal Controls and Invigilation. | | |
| **Module 5** | **Forensic Audit** | **12 hours** |
| Meaning and Definition – Purpose – Difference between Forensic Audit and Forensic Accounting – Forensic Audit by CAG in India – Need for analysis, associational analysis, temporal analysis, inferential analysis, investigative inference analysis. Constructing an investigating inference chart: plotting the chart and applying the chart for the investigative process. General Audit Techniques: Statistical & Mathematical Techniques, Technology-Based/ Digital Forensics Techniques, Computer Assisted Auditing Techniques (CAATs)/ Computer Assisted Audit Techniques and Tools (CAATT) - Generalized Audit Software (GAS), Common Software Tools (CST). Data mining techniques - Laboratory Analysis of Physical and Electronic Evidence and Using Excel for Forensic Audit. | | |
| **Module 6** | **Forensic Audit Preparation** | **8 hours** |
| Tools for handling forensic audit, Investigation mechanism: Field investigation, Methods of investigation. How to write forensic audit report: Litigation, recovery process, Digital forensics: types of digital forensics. Locations for evidence, computer forensic methodology. Recent Trends in Forensic Accounting and Auditing. | | |

| **Self-Learning Topics: (If Applicable)** | |
|---|---|
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| **Skill Development:** (These activities are only indicative, the Faculty members can innovate) | |
|---|---|
| 1 | Analyze fraudulent activities by understanding legal frameworks and fraud indicators. |
| 2 | Utilize technological tools like CAATs to enhance forensic auditing processes. |
| 3 | Apply digital forensics methodology to handle electronic evidence effectively in fraud investigations. |

| **Books for Reference: (Strictly APA Format)** | |
|---|---|
| 1 | Agarwal, D., & Baldava, S. (2022). *Forensic investigations and fraud reporting in India*. LexisNexis. |
| 2 | Baxi, J. (2021). *New era of forensic accounting*. Bharat Law House. |
| 3 | Pipara, G. C. (2022). *Forensic audit decoded*. Taxmann. |
| 4 | Kabir, I. (2021). *Forensic audit, tools and techniques for internal audit*. PHI Learning. |
| 5 | Silverstone, H., & Pedneault, S. (2020). *Forensic accounting fraud investigation for non-experts* (3rd ed.). Wiley. |
| 6 | Bologna, G. J., & Robert, L. (2021). *Fraud auditing forensic accounting: New tools techniques* (2nd ed.). Wiley. |

***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | L | M | H | | | | | | | | H | L |
| **CO2** | | L | M | H | | | | | | | M | L |
| **CO3** | | | | L | M | H | | | | | H | M |
| **CO4** | | | | | | L | M | H | | | H | L |
| **CO5** | | | | | L | M | H | | | | M | L |
| **CO6** | | | | | | L | M | H | | | H | M |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | P124AR201 | **Operations Research** | 45 Hours | Allied Required | 3 | 3 |

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|---|---|
| **Course Objectives** | The course equips students with various quantitative techniques essential for making optimal business decisions. They will learn to develop solutions using linear programming models, transportation problems, assignment problems, Monte Carlo simulations, and decision tree techniques. Through these methodologies, students gain the ability to analyze complex business scenarios, generate optimal solutions, and make informed decisions to address real-world challenges effectively. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Describe the nature and scope of OR models and their applications to Business Problems. | T2 | K2 |
| **CO2** | Develop a linear programming model and find the optimum solution using Graphical and simple methods. | T3 | K3 |
| **CO3** | Develop optimum solutions for business decisions using Transportation & Assignment problem models. | T3 | K3 |
| **CO4** | Design a solution for Business decision problems by using decision theory techniques and Monte-Carlo Technique of simulation. | T3 | K3 |
| **CO5** | Develop a project network diagram and analyze using the PERT or CPM method. | T3 | K3 |

| **Module 1** | **Introduction to Operations Research** | **8 hours** |
|---|---|---|
| Definition, Origin of OR, Characteristics, Methodology, Limitations, Scope of OR, Models, Management Applications of OR- Tools & techniques. | | |
| **Module 2** | **Linear Programming Problem** | **9 hours** |
| Model Formulation, Graphical Method of solving LPP, Simplex Method – Maximization and Minimization cases, Duality in Linear Programming, Special Cases in Linear Programming. | | |
| **Module 3** | **Transportation & Assignment Problems** | **10 hours** |
| Transportation Problem, Mathematical Formulation, Methods for Initial Basic Feasible Solution & Optimal Solution- Modified Distribution Method, Transshipment Model (concept only). Assignment Problem, Mathematical Formulation, Solution using Hungarian Method. Special cases for TP & AP- Unbalanced, Maximization, Multiple Optimal Solutions, Prohibited and Preferred Routes or Assignments, Degeneracy. | | |
| **Module 4** | **Decision Theory & Simulation** | **10 hours** |
| Process of Decision Making, Elements, Types of decision-making situations- Decision making under certainty, uncertainty and risk, Bayesian approach, Decision Tree Technique. Essence of Simulation, applications of Simulation technique, generation of random numbers, Problems using Monte- Carlo Technique. | | |
| **Module 5** | **Network Analysis** | **8 hours** |
| Definition of Projects, Drawing of Diagram, CPM & PERT – LS/LF – ES/EF Concepts, Calculation of Floats- Crashing of Activities – Cost Implications. | | |
| **Self-Learning Topics: (If Applicable)** | | |
| 1 | | |

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|---|---|
| 2 | |
| 3 | |

**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

| | |
|---|---|
| 1 | Design a Transportation Problem for a Supply Chain scenario. |
| 2 | Apply the Assignment Problem for a job assignment case. |
| 3 | Use Excel Solver to solve LPP, Transportation, Assignment and Simulation Problems. |
| 4 | Identify a project, list out the activities and apply the PERT/ CPM techniques. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Anderson, D. R., Sweeney, D. J., & Williams, T. A. (2022). *An introduction to management science quantitative approaches decision*. Thomson. |
| 2 | Chacko, G. K. (2021). *Applied operations research/systems analysis in hierarchical decision making*. North Holland Publishing. |
| 3 | Taha, H. A. (2022). *Operations research*. Prentice Hall India. |
| 4 | Hiller, F. S., & Lieberman, G. J. (2021). *Introduction to operations research*. Tata McGraw Hill. |
| 5 | Sharma, S. D. (2022). *Operations research*. Kedarnath Ramnath. |
| 6 | Kothari, C. R. (2021). *Quantitative techniques*. Vikas Publishing House. |


***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | H | M | M | | L | | | | | | L | H |
| **CO2** | M | H | H | H | | | | | | | L | M |
| **CO3** | M | H | H | H | | | | | | | L | M |
| **CO4** | M | H | H | H | | | | | | | L | M |
| **CO5** | M | H | H | H | | | | | | | L | M |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | P124AR202 | **International Business Environment** | 45 Hours | Allied Required | 3 | 3 |

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|---|---|
| **Course Objectives** | The course aims to provide a comprehensive understanding of globalization and the global business environment by examining the interconnectedness of economics, business, culture, politics, and legal frameworks. It delves into the economic framework for understanding international business and analyzes the factors and strategies driving multinational corporations (MNCs) and globalization. Additionally, students will appreciate the differences in business strategies between national and international contexts, gaining insights into the role of international institutions in promoting global business. Through case study analysis, they will learn to discern subtle and obvious differences in international business practices, enhancing their ability to navigate the complexities of the global marketplace. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | To provide a comprehensive understanding of globalization and the global business environment | T2 | |
| **CO2** | understanding international business and analyzes the factors and strategies driving multinational corporations | T3 | |
| **CO3** | To provide a comprehensive understanding of globalization and the global business environment by examining the interconnectedness of economics, business, culture, politics, and legal frameworks | T4 | |
| **CO4** | To deliberate International Investments and Multi-National Corporations | T3 | |
| **CO5** | To impart knowledge on Technology Transfer and business implications | T3 | |
| **CO6** | To discuss the implications of International Financial Institutions and Global Business | T4 | |

| **Module 1** | **Introduction to International Business Environment** | **7 hours** |
|---|---|---|

Philosophy of free trade versus protectionism. Comparative cost theory, Heckscher Ohlin theorem, Stopler Samuelson theorem, product life cycle theory. The basis for going global- static and dynamic gains from trade- skilled & cheap labor, size of the market, quality improvement and new product development, availability of Raw Materials, availability of technology. Trade barriers- tariffs, quotas and non-tariff barriers -Dumping, Subsidies Countervailing Duties, Voluntary Export Restraints, Customs Valuation, Trade Sanctions. Customs union- static and dynamic effects, European Union, SAARC, ASEAN.

| **Module 2** | **Modes of Entry for International Business** | **7 hours** |
|---|---|---|

Globalization- Routes of globalization, players in international business - Exporting- Direct Exports, Sales representatives, Importing distributors. Indirect exports: Export Trading Companies, Export Management Companies, Export Merchants, Confirming Houses, Nonconforming Purchasing Agents. International Licensing. International Franchising. Turnkey Projects. Wholly Owned Subsidiaries- Greenfield investment and Acquisitions. Joint Venture, Strategic Alliance. Advantages and challenges.

| **Module 3** | **Socio-Political -Legal environment and business** | **8 hours** |
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Comparison of International Business and Domestic Business: Cultural differences- education, demography, communication styles, social etiquette, aesthetics, customs, values and attitudes,

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|---|---|---|
| language, religion, and behavioral practices affecting business. Polycentrism, Ethnocentrism, Geocentrism. Conflict and need for reconciliation of international differences- managing diversity and social responsibility of business. Political and Legal Differences- Types of Political Systems- Democracy versus authoritarianism, government stability and regulatory environment. Risk of global business- Confiscation, Domestication, Assessing Political vulnerability, politically sensitive products, Good corporate citizenship, strategies to lessen political risks. Domestic legal framework. | | |
| **Module 4** | **International Investments and Multi-National Corporations** | **8 hours** |
| Role of Foreign Investment- Foreign Direct Investment Incentives to Attract FDI Effect of Incentives on Investment Decisions Foreign Portfolio Investment FPI Portfolio Capital Flows, FIIs. Capital flows and business. Definition and types of MNC- global corporations, international corporations, transnational corporations, vertical versus horizontal operations. Equity-based, technology-based. Structure of MNCs, adaptability of MNCs to host environments. Areas of Conflict- Planning and direction of industrial growth, National control of key industries, policies relating to finance, export-import, pricing, research and development, human resource. Mergers and acquisitions - motives and advantages of mergers and acquisitions. Critics and defenders of MNCs- society, technology, labor. Ideological dilemma. | | |
| **Module 5** | **Technology Transfer** | **7 hours** |
| Definition-need for technology transfer. Technology development - domestic development versus import technology. International Technology Transfer and diffusion of technology, innovation. Types -Regional Technology Transfer, Cross-industry or Cross-sector Technology Transfer, Interfirm Technology Transfer, Intra-firm Technology Transfer, Pirating or Reverse-Engineering. Nationalism and technology transfer – economic and social implications of technology transfer, appropriate technology -Barriers to Technology Transfers, Business Implications of Technology. | | |
| **Module 6** | **Overview of International Financial Institutions** | **8 hours** |
| Bretton Woods system- World Bank- functions of the IBRD, Bank's Lending Activities, Structural Adjustment Facility (SAF), and Affiliates to the World Bank- International Development Association (IDA) and developing countries. International financial infrastructure – Bretton Woods system- International Monetary Fund (IMF)-objectives and functions- balance of payment disequilibrium and IMF. Foreign exchange markets- spot forward, hedging and arbitrage. International Payment Mechanisms. GATT rounds- overview. Uruguay Round, the establishment of WTO –functions. Agreements- General Trade in Goods, Agreement on Agriculture TRIPS, TRIMS, and GATS, implications for business. | | |
| **Self-Learning Topics: (If Applicable)** | | |
| 1 | | |
| 2 | | |
| 3 | | |
| **Skill Development:** (These activities are only indicative, the Faculty members can innovate) | | |
| 1 | Choose two countries and compare its business environment in terms of its economic indicators, cultural and political structure with specific examples each. | |
| 2 | Make a list of five multinational companies operating in the host country (India) and compare it with their parent company in the parent country in terms of products, and marketing strategies. | |
| 3 | Identify two Indian commodities that receive subsidies and examine their export potential. | |
| 4 | Examine the global value chain for the manufacture and sale of any two consumer products of your choice e.g. food, electronics in India and try to identify potential risk in sourcing raw materials. | |
| 5 | Read two newspapers for two weeks and identify the international business issues that have been discussed. How important are they according to you and why? | |

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| 6 | Examine the nature of emerging technologies. How will you categorize them? How are they transforming global supply chains, marketing practices? |
| 7 | Collect data on trade between India and any other country and identify the largest item of trade, calculate the percentage change in exports or imports as the case may be. |
| 8 | Go through the World Bank website and make a presentation about any two countries that received assistance from the institution. Analyze the type of projects that have been undertaken by the two countries. |
| 9 | Collect data from the IMF and examine how Indian currency has been fluctuating vis a vis another country for the past two months. Do a trend analysis. |
| 10 | Collect data from the WTO on the four modes of GATS and capture which of the categories of services has shown an increasing trend worldwide. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Davies, W. (2022). *The international business environment: A handbook for managers and executives* (1st ed.). Routledge. |
| 2 | Salvatore, D. (2021). *International economics, an Indian adaptation* (13th ed.). Wiley India. |
| 3 | Jhingan, M. L. (2022). *International economics.* Vrinda Publishers. |
| 4 | Hamilton, L., & Webster, P. (2021). *The international business environment*. Oxford University Press. |
| 5 | Krugman, P., Obstfeld, M., & Melitz, M. (2022). *International economics theory and policy* (10th ed.). Pearson. |
| 6 | Sodersten, B., & Reed, G. (2021). *International economics* (3rd ed.). Macmillan. |
| 7 | Subba Rao, P. (2022). *International business environment*. Himalaya Publishing House. |


***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | L | L | M | | H | | | H | | L | H | M |
| **CO2** | L | H | M | | | | | | H | L | M | L |
| **CO3** | | L | M | | | | | | M | L | L | H |
| **CO4** | L | M | H | | | | | | L | M | H | L |
| **CO5** | H | L | M | | | | | | L | H | M | L |
| **CO6** | L | M | H | L | | | | | | H | M | L |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | PG21AO218 | **Technology and Operations Strategy** | 45 Hours | Allied Optional | 3 | 3 |

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|---|---|
| **Course Objectives** | Define the role of operations and technology strategy in the change in Business Models, Productivity and Capability strategy. Examine the factors that determine Sustainable competitive advantage through technology for the promotion of technology-based operations. Evaluate the supply chain issues and challenges of cross-industry associated with design and development of Product and Process strategy. Justify the applicability and implications of trends in Technology and Operations in the wake of Digital transformation and PESTEL challenges to Industry 4.0.Evaluate the impact of Technology and Operations strategy on development of industry, society, government in the context of SDGs (SDG 9).Relate the Joint Benefits of Technology and Operations with supply chain management; Finance and Technology, Services and Technology and New Markets from established firms. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Define the role of operations and technology strategy in the change in Business Models, Productivity and Capability strategy. | | |
| **CO2** | Examine the factors that determine Sustainable competitive advantage through technology for the promotion of technology-based operations. | | |
| **CO3** | Evaluate the supply chain issues and challenges of cross-industry associated with design and development of Product and Process strategy. | | |
| **CO4** | Justify the applicability and implications of trends in Technology and Operations in the wake of Digital transformation and PESTEL challenges to Industry 4.0. | | |
| **CO5** | Evaluate the impact of Technology and Operations strategy on development of industry, society, government in the context of SDGs (SDG 9). | | |
| **CO6** | Relate the Joint Benefits of Technology and Operations with supply chain management; Finance and Technology, Services and Technology and New Markets from established firms. | | |

| **Module 1** | **Introduction to Operations and Technology Strategy** | **6 hours** |
|---|---|---|

Concept of Operations Strategy, Operation strategy mix, Technology Strategy, Framework of technology strategy, Structure of technology strategy, Relationship between strategy and enterprise technology architecture, Change in Business Models, Operations technology and Productivity, Capability strategy.

| **Module 2** | **Technology and Competitive Advantage** | **10 hours** |
|---|---|---|

Sustainable competitive advantage through technology; Concept of value chain, growing along the value chain, Value Chain Dynamics, Value Chain Mapping of Organizational Supply Chain - Technology Supply Chain - Capability Chain; Creating an edge through new process development, superior project management, machine learning, artificial intelligence, data analytics; Protecting

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| business ideas and innovation. | | |
| **Module 3** | **Design & Development Strategy** | **10 hours** |
| Concept of design strategy, Fallacies of product and process development, Process Concepts, Process technology strategy, Improvement strategy, Idea marketplace, Clock speed concept, Supply chain dynamics, Supply Chain Business Issues, Volatility amplification in supply chain, End-to-end integration for supply chain, Supply network strategy, Supplier relations, Cross-industry challenges; Innovation in Process Technology. | | |
| **Module 4** | **Trends in Technology and Operations** | **8 hours** |
| Digital transformation; PESTEL challenges to Industry 4.0; Skills needed for digitization; Competing through quality; Managing operations risk quality; Innovation in the era of digital economy; Substitutes of strategy - lean and agile operation, TQM, BPR, ERP; Future technology trends in manufacturing and service industry; Research and Development Organizations, Technology governance. | | |
| **Module 5** | **Technology Strategy and Society** | **6 hours** |
| Government strategy for digital economy, Technology trends for government, Shared economy, Impact on employment, Ethical technology and trust, Privacy, Issues in Privacy; Evolving technologies and SDGs (SDG 9). | | |
| **Module 6** | **Capturing the Joint Benefits of Technology and Operations** | **5 hours** |
| Future impact of technology in supply chain management; Finance and Technology, Services and Technology, New Markets from established firms. | | |
| **Self-Learning Topics: (If Applicable)** | | |
| 1 | | |
| 2 | | |
| 3 | | |
| **Skill Development:** (These activities are only indicative, the Faculty members can innovate) | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| **Books for Reference: (Strictly APA Format)** | | |
| 1 | Hayes, R., Pisano, G., Upton, D., & Wheelwright, S. (2005). *Operations, strategy, and technology: Pursuing the competitive edge* (1st ed.). John Wiley Sons. | |
| 2 | Turban, E., Volonino, L., & Wood, G. R. (2015). *Information technology for management: Digital strategies insight, action, sustainable performance* (10th ed.). John Wiley Sons. | |
| 3 | Slack, N., & Lewis, M. (2009). *Operations strategy* (2nd ed.). Pearson. | |
| 4 | Hewitt, E. (2008). *Technology strategy patterns: Architecture as strategy*. O'Reilly Publishers. | |

***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | PG21AO219 | **Managing Service Operations** | 45 Hours | Allied Optional | 3 | 3 |

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|---|---|
| **Course Objectives** | Explain the role of service operations in effective business decision making and Facilitating Role of Services in an Economy. Examine the factors that determine service strategies to match the competitive business environment. Evaluate the role of Technology and New Service Development of existing enterprises and its impact on the designing elements of services offered. Integrate service operations of an organization with Facility location strategy to ensure Process Flow, Process Improvement, and Service Quality. Propose a service plan for a firm to address the challenges of managing capacity in the context of demand and supply of Service and its Relationship. Justify the suitability and implications of Domestic Growth and Expansion Strategies in the form of Franchising, Generic International Strategies, and Global Service Strategies. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Explain the role of service operations in effective business decision making and the Facilitating Role of Services in an Economy. | | |
| **CO2** | Examine the factors that determine service strategies to match the competitive business environment. | | |
| **CO3** | Evaluate the role of Technology and New Service Development of existing enterprises and its impact on the designing elements of services offered. | | |
| **CO4** | Integrate service operations of an organization with Facility location strategy to ensure Process Flow, Process Improvement, and Service Quality. | | |
| **CO5** | Propose a service plan for a firm to address the challenges of managing capacity in the context of demand and supply of Service and its Relationship. | | |
| **CO6** | Justify the suitability and implications of Domestic Growth and Expansion Strategies in the form of Franchising, Generic International Strategies, and Global Service Strategies. | | |

| **Module 1** | **Fundamentals of Service Operations** | **6 hours** |
|---|---|---|
| Facilitating Role of Services in an Economy, Service- Dominant Logic, Distinctive Characteristics of Service Operations, Service Package, Grouping Services by Delivery Process, Open-Systems View of Service Operations Management. | | |
| **Module 2** | **Understanding Service Strategy** | **8 hours** |
| The Strategic Service Vision, Understanding the Competitive Environment of Services, Competitive Service Strategies, Winning Customers in the Marketplace, Competitive Role of Information in Services, Virtual Value Chain, Stages in Service Firm Competitiveness. | | |
| **Module 3** | **Role of Technology and New Service Development** | **8 hours** |
| Self-service Technologies, Classification of Service Automation, Technology Convergence, | | |

Service Process Dimensions, Economics of Scalability, Adoption of New Technology in Services; Service Design Elements, Strategic Positioning through Process Structure, Service Blueprinting, Taxonomy for Service Process Design, Generic Approaches to Service System Design.

| **Module 4** | **Process Flow, Process Improvement and Service Quality** | **10 hours** |
|---|---|---|

Facility design, Process analysis, Facility layout, Quality tools for analysis of problem, Benchmarking, Improvement programs, SERVQUAL, Quality Service by Design, Achieving Service Quality; Service encounter - Role of technology in the service encounter, service organization, contact personnel, Customer Service Recovery, Strategic location considerations, Geographic information systems, Facility location modeling considerations, Facility location techniques.

| **Module 5** | **Managing Capacity – Demand and Service Relationships** | **7 hours** |
|---|---|---|

Generic strategies of level capacity or chase demand, Strategies for managing demand and capacity; The Economics of Waiting, Strategies for Managing Customer Waiting, Essential Features of Queuing Systems; Service Supply Relationships, Outsourcing Services, Professional Service Firms.

| **Module 6** | **Managing Service Projects and Globalization of Services** | **6 hours** |
|---|---|---|

Domestic Growth and Expansion Strategies, Franchising, Generic International Strategies, Global Service Strategies; Techniques for Project Management, Resource Constraints, Activity Crashing, Incorporating Uncertainty in Activity Times, Problems with Implementing Critical Path Analysis, Monitoring Projects.

**Self-Learning Topics: (If Applicable)**

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**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

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| 1 | Understand the role of service operations in business decision-making and economic facilitation. |
| 2 | Develop service strategies to compete effectively in various business environments. |
| 3 | Evaluate the impact of technology and service development on service design. |
| 4 | Integrate service operations with facility location strategies to enhance quality and efficiency. |
| 5 | Propose solutions to capacity management challenges. |
| 6 | Analyze and justify domestic and international growth strategies for service operations. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Fitzsimmons, J. A., Fitzsimmons, M. J., & Bordoloi, S. (2014). *Service management: Operations, strategy, information technology* (8th ed.). McGraw-Hill. |
| 2 | Johnston, R., & Clark, G. (2008). *Service operations management: Improving delivery* (2nd ed.). Pearson Education. |
| 3 | Hollins, B., & Shinkins, S. (2006). *Managing service operations: Design and implementation* (1st ed.). SAGE Publication. |
| 4 | Metters, R., King-Metters, K., Pullman, M., & Walton, S. (2007). *Successful service operations management* (2nd ed.). Cengage Learning. |
| 5 | Davis, M. M., & Heineke, J. N. (2003). *Managing services: Using technology to create value*. Irwin/McGraw-Hill. |


***Mapping of CO and PO**

| **CO/PO** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |

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| **CO3** | | | | | | | | | | | | |
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| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | PG24AO220 | **Human Rights and Challenges** | 45 Hours | Allied Optional | 3 | 3 |

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| **Course Objectives** | Explain the importance of human rights, life-based education, and social justice. Illustrate a holistic understanding of need-based growth and development in various communities of rural/tribal/urban populations in India. List the challenges to human rights and social justice from LPG perspective. Evaluate the government schemes and policies for the upliftment of rural people and tribes to build a more socially just, equitable multicultural society and to establish human rights. Examine the roles, functions, and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban areas. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Explain the importance of human rights, life-based education, and social justice. | | |
| **CO2** | Illustrate a holistic understanding of need-based growth and development in various communities of rural/tribal/urban populations in India. | | |
| **CO3** | List the challenges to human rights and social justice from LPG perspective. | | |
| **CO4** | Evaluate the government schemes and policies for the upliftment of rural people and tribes to build a more socially just, equitable multicultural society and to establish human rights. | | |
| **CO5** | Examine the roles, functions, and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban areas. | | |

| **Module 1** | **Human Rights and Social Justice** | **8 hours** |
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| What are Human Rights? Human-Dignity, Liberty, Equality, Justice, Unity in diversity, Meaning and significance of Life-based Education, Social justice concept, definition, meaning, need, history, principles, objectives, and scope. Types of issues in urban, Rural, and tribal communities. | | |
| **Module 2** | **Problems Associated with Rural, Urban, and Tribal Communities** | **9 hours** |
| Understanding growth and Development - and its Dimensions in Rural, tribal, and urban communities, Social-economic, cultural & demographic profile of rural/tribal/urban populations in India with special emphasis on vulnerable communities & their challenges. | | |
| **Module 3** | **Change and Challenges** | **8 hours** |
| Liberalization, privatization, and globalization and the emerging trends, causes of development in socio-cultural, socio-economic, socio-political areas, and its formal and informal classification of displacement, relocation, violation of basic human rights. | | |
| **Module 4** | **Government Schemes and Policies** | **10 hours** |
| Prospects of rural life with reference to agriculture and allied activities like land and its use, | | |

production and post-harvest technology, rural infrastructure, health and education. Problems and prospects of vulnerable sections among tribes: Primitive tribes, nomadic, semi-nomadic, and de-notified tribes in India, their distinct identity, profile of culture, living conditions, livelihood; nature of problems associated and factors affecting their lives in India.

| **Module 5** | **Governing Systems and Directive Principles of State Policy** | **10 hours** |
|---|---|---|

Provisions to urban, rural, and tribal communities, Ministry of Tribal Affairs: National policies and implementation of PESA Act and Article 244 provision of constituting tribal Councils. Rural Constitution 73rd amendment and its implications. Role of co-operatives and rural banks, Development policies; programs: urban local bodies systems and departments, responsibilities in the implementation of policies and programs with emphasis on lower middle class and urban poor.

**Self-Learning Topics: (If Applicable)**

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**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

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|---|---|
| 1 | Understand and explain the fundamental principles of human rights and social justice. |
| 2 | Analyze growth and development challenges in rural, tribal, and urban communities. |
| 3 | Evaluate the impact of government policies and schemes on vulnerable populations. |
| 4 | Assess the role of governing bodies and directive principles in promoting human rights. |
| 5 | Examine the challenges posed by LPG to human rights and social justice. |

**Books for Reference: (Strictly APA Format)**


| | |
|---|---|
| 1 | Shah, G. (2022). *Social movements in India*. Sage Publication. |
| 2 | Dayal, R. (2021). *Community development, programmes in India*. Kitab Mahal Publications. |
| 3 | Mukerji, B. (2022). *Community development in India*. Orient Longmans. |
| 4 | Government of India. (2022). *Five year plans*. Publication Division. |
| 5 | Kulkarni, P. D. (2021). *Social policy & development in India*. Oxford University Press. |
| 6 | Freire, P. (2022). *Pedagogy of the oppressed*. Continuum. |
| 7 | Sainath, P. (2021). *Everyone likes a good drought*. Penguin Books. |
| 8 | Ambedkar, B. R. (2022). *Dr. B.R Ambedkar biography*. Columbia University Press. |
| 9 | Shah, D. C. (2021). *Tribal issues in India*. Oxford University Press. |
| 10 | Jain, P. C. (2022). *Planned development among tribals*. Sage Publications. |
| 11 | Behura, N. K. (2021). *Tribals and the Indian Constitution*. Routledge. |
| 12 | Bjorn, H. (1982). *Development theory and the third world – Ideas action*. SAGE Publications. |
| 13 | Tudipura, J. (2022). *Urban community development*. Prentice Hall. |
| 14 | Bosco, A. B. (2021). *Social welfare planning in India*. Oxford University Press. |
| 15 | Wiebe, P. (1975). *Social life in Indian slum*. Princeton University Press. |
| 16 | Chaandra, R., & Punalekar, S. (2022). *Urban community development in India*. Sage Publications. |


***Mapping of CO and PO**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |

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| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | PG24QTLR201 | **Quantitative Techniques and Logical Reasoning** | 15 Hours | Skill Oriented/Value Added Courses | 2 | 1 |

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| **Course Objectives** | Select appropriate charts and graphs to represent the tabulated data. Solve problems of logical reasoning in nature. Solve problems of verbal reasoning in nature. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Select appropriate charts and graphs to represent the tabulated data. | | |
| **CO2** | Solve problems of logical reasoning. | | |
| **CO3** | Solve problems of verbal reasoning. | | |

| **Module 1** | **Charts & Graphs** | **3 hours** |
|---|---|---|
| Bar Chart; Histograms; Pie-Chart; Table Chart; Line Chart. | | |
| **Module 2** | **Logical Reasoning** | **8 hours** |
| Series & Sequences – Alphabetic Series, Number Series & Alphanumeric Series; Linear Arrangement (Seating Arrangement) – Single Row, Double Row & Circular; Complex Arrangement (Puzzle Solving Test); Coding-Decoding; Blood Relations; Direction Sense & Distance Test; Syllogisms; Statement & Conclusion/Arguments/Course of Action/Assumption; Venn Diagrams & Logical Diagrams; Ranking & Order Test; Mathematical Operations; Data Interpretation & Data Sufficiency; Analytical Reasoning. | | |
| **Module 3** | **Verbal Reasoning** | **4 hours** |
| Analogy; Verbal Classification; Sentence Completion; Paragraph Completion. | | |

| **Self-Learning Topics: (If Applicable)** | |
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| **Skill Development:** (These activities are only indicative, the Faculty members can innovate) | |
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| 1 | Select appropriate charts and graphs to represent data effectively. |
| 2 | Solve various types of logical reasoning problems. |
| 3 | Solve various types of verbal reasoning problems. |

**Books for Reference: (Strictly APA Format)**


1. Agarwal, R. S. (2021). *Quantitative attitude*. S. Chand Publisher.
2. Agarwal, R. S. (2021). *Verbal and nonverbal reasoning*. S. Chand Publications.


***Mapping of CO and PO**

| **CO/PO** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
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| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
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| **CO5** | | | | | | | | | | | | |
| **CO6** | | | | | | | | | | | | |

| Department of Commerce<br>Programme: Mcom [Finance & Taxation] | | | | | | |
|---|---|---|---|---|---|---|
| **Semester** | **Course Code** | **Course Title** | **Course Duration** | **Course Type** | **Teaching Hours Per Week** | **Credits** |
| 2 | PG24CAB201 | **Current Affairs and Business** | 15 Hours | Skill Oriented/Value Added Courses | 2 | 1 |

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| **Course Objectives** | Enable students to be well-informed about current affairs with a focus on business. Instill a habit of reading business newspapers and furthering upon the same by discussions, basic analysis, and regular follow-up of developments. Ensure the usage of information for positive affirmations such as making presentations with better confidence levels due to the availability of accurate information and improved communication skills. |

| **COs** | **Description** | **T Level** | **K Level** |
|---|---|---|---|
| **CO1** | Understand the stock market and the process of trading. | | |
| **CO2** | Evaluate news for its relevance in decision-making. | | |
| **CO3** | Examine news for price sensitivity and other reactions. | | |

| **Module 1** | **Awareness of Capital Market** | **7 hours** |
|---|---|---|

Introduction to the stock market – Fundamentals of trading – Institutions associated with the stock market – Indices and its purpose – Analysis of Macroeconomic factors.

| **Module 2** | **Analysis and Application** | **8 hours** |
|---|---|---|

Media Information Sensitivity and Different Markets – Impact of Media Information by Organizations – Analysis of Media Information and Price Reactions in Broader Markets – Other Impacting Factors such as Technical Analysis.

**Self-Learning Topics: (If Applicable)**

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| 1 | |
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**Skill Development:** (These activities are only indicative, the Faculty members can innovate)

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|---|---|
| 1 | Assess the impact of current affairs on stock market trends, organizational image, and price reactions. |
| 2 | Apply current affairs information for making informed investment decisions and entering business ventures. |

**Books for Reference: (Strictly APA Format)**

| | |
|---|---|
| 1 | News Channels |
| 2 | Newspapers |
| 3 | Any other media of news information |

***Mapping of CO and PO**

| **CO/PO** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | | | | | | | | | | | | |
| **CO2** | | | | | | | | | | | | |
| **CO3** | | | | | | | | | | | | |
| **CO4** | | | | | | | | | | | | |
| **CO5** | | | | | | | | | | | | |
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# Suggested online certification courses

| M.Com - Finance and Taxation | M.Com - International Business | M.Com - Financial Analysis |
|---|---|---|
| Audit And Assurance | Audit And Assurance | Audit And Assurance |
| Behavioural Finance | Behavioural Finance | Behavioural Finance |
| Fintech Management | Fintech Management | Fintech Management |
| Personal Finance | Personal Finance | Personal Finance |
| R Programming | R Programming | R Programming |
| Power BI | Power BI | Power BI |
| Google Analytics for Beginners | Google Analytics for Beginners | Google Analytics for Beginners |
| Google Analytics Certification | Google Analytics Certification | Google Analytics Certification |
| Python | Financial Reporting and Analysis | - |
| - | GST | - |
| - | Python | - |
| **NATIONAL INSITUTE OF SECURITIES MARKET (NISM) CERTIFICATIONS** | | |
| Basics of Securities Markets | Basics of Securities Markets | Basics of Securities Markets |
| Research Analyst | Research Analyst | Research Analyst |
| Financial Education | Financial Education | Financial Education |

Note: Students must undergo a certification course on any platform such as SWAYAM-NPTEL (Preferred), Coursera, NISM etc.… for a minimum of **30 hours** at the beginning of the 1st semester and submit the certificate by the end of the 2nd-semester examinations compulsorily.

Guidelines:

At least 1 course must be completed by the end of 2nd semester to get promoted. Likewise, the certification should be taken up in 3rd semester and submit the certificate by the end of 4th Semester. However, students are encouraged to take more courses.

- The department requires a minimum of 2 courses to be completed within 2 years of M.Com.
- Students are free to choose any other courses apart from the suggested ones. However, they must obtain prior approval from the PG-HOD before commencing the course.