

SIKKIM MANIPAL UNIVERSITY
FACULTY OF HUMANITIES SOCIAL SCIENCES AND LIBERAL ARTS
DEPARTMENT OF COMMERCE
2 YEARS M.COM SYLLABUS UNDER NEP
WITH SPECIALIZATION IN FINANCE AND MARKETING

		SUBJECT CODE	SUBJECT NAME	CREDIT	CREDITS	TOTAL CREDITS	MARKS	TOTAL MARKS
SEMESTER I								
Core	Core	MCOMC101	Management Concepts and Organizational Behaviour	4	22	22	100	550
		MCOMC102	Marketing Management	4			100	
		MCOMC103	Financial Accounting & Reporting	4			100	
		MCOMC104	Economics for Managers	4			100	

		MCOMC105	Corporate Financial Management	4			100		
		PGIKS101	Introduction to Indian Knowledge system	2			50		
SEMESTER II									
Core	Core	MCOMC201	Advanced Corporate Accounting	4	22	22	100	550	
		MCOMC202	Business and Economic Laws	4			100		

		MCOMC203	Cost Analysis & Control	4			100		
		MCOMC204	Human Resource Management	4			100		
		MCOMC205	Audit & Assurance	4			100		
		PGCS201	Cyber Security	2			50		
SEMESTER III									
Core	Core	MCOMC301	Business Ethics and Corporate Governance	4	12	20	100	500	

		MCOMC302	Strategic Management	4			100	
		MCOMC303	Management Accounting	4			100	
Specialization	FIN	MCOMF304	Management of Financial Services	4	8		100	
		MCOMF305	Security Analysis and Portfolio Management	4			100	
	MKT	MCOMM304	E-Business	4	8		100	
		MCOMM305	Consumer Behaviour	4			100	
SEMESTER IV								

Core	Core	MCOMC401	Research Methodology and Statistical Analysis	4	12	20	100	500
		MCOMC402	Project Work	8			100	
Specialization	FIN	MCOMF403	Corporate Tax Laws & Planning	4	8		100	
		MCOMF404	Investment Management	4			100	
	MKT	MCOMM403	International Marketing	4	8		100	
		MCOMM404	Advertising Management and Sales Promotion	4			100	

TOTAL CREDITS	84		
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DETAILED SYLLABUS M.COM

M.COM FIRST SEMESTER

SUBJECT NAME: MANAGEMENT CONCEPTS AND ORGANIZATIONAL BEHAVIOUR

COURSE CODE: MCOMC101

Course objectives:

CO1: To discuss management concepts and its application to practices and making management effective.

CO2: To Identify various thoughts and approaches in management and their applicability in the present context.

CO3: To Illustrate the nature of authority relationships that exist in organisations, nature, and necessity of coordination in organisation.

CO4: To Identify various thoughts in organisation behaviour and applicability of their models in the present context.

CO5: To Describe the need & significance of motivation with major theories of motivation.

Course Outcome

CO1: Students will develop strong conceptual knowledge regarding nature, complexity, and various functions of management, and a historical perspective of management.

CO2: Students will also gain insights into recent trends and aspects of organisational behaviour.

CO3: Students will develop strong conceptual knowledge regarding attitude, perception, personality, and leadership styles that shape the various functions of an organisation.

CO4: Students will understand human interactions, analysing the behaviour of individuals and groups.

CO5: It will help the students to understand their own behaviours, attitudes, ethical views and performance.

Subject	Syllabus	Books For References
MANAGEMENT CONCEPTS AND ORGANIZATIONAL BEHAVIOUR	Unit I: Development of Management Thought: Historical background that forms the base for various management theories and concepts,	<i>1. Hellriegel. (2013), Organizational Behavior,</i>

COURSE CODE: MCOMC101	<p>contribution made by F.W Taylor, Henri Fayol, and Peter Drucker. Definition of management, scope of management, relationship between management and administration, management as a science and art.</p>	<p><i>Thompson Press (Indian Edition).</i></p> <p>2. <i>Hersey & Blanchard (1986), Management of Organisational Behaviour, Prentice Hall of India.</i></p>
	<p>Unit II:</p> <p>Organisational Behaviour concepts: Introduction: Concept, Nature, Characteristics, Conceptual Foundations and Importance, Models of Organizational Behaviour, Organisational Behaviour: Cognitive Framework, Behaviouristic Framework and Social Cognitive Framework.</p>	<p>3. <i>Luthans, Fred (2013), Organisational Behaviour McGraw Hill.</i></p> <p>4. <i>Nelson, Quick & Khandelwal (2011), Organizational Behavior Cengage Learning, India</i></p>
	<p>Unit III:</p> <p>Perception and Attribution: Concept, Nature, Factors influencing perception, Distortions to perception. Attitude: Concept, Types and Importance, Attitude Measurement, Attitudes and Workforce Diversity. Personality: Concept & determinants, Types and Theories of Personality Shaping. Learning: Concept and Theories of Learning.</p>	<p>5. <i>Robbins, Stephen P. (2009), Timothy A Judge & Neharika Vohra 2012, Organisational Behaviour, Pearson, N. Delhi</i></p> <p>6. <i>Slocum, Fundamentals of Organizational Behavior, Thompson Press (Indian Edition)</i></p>
	<p>Unit IV:</p> <p>Motivation and Leadership: Theories of Motivation: Early and Contemporary views, Motivating a Diverse Workforce. Leadership: Style and Theories of Leadership-Trait, Behavioural and Situational Theories, Leadership styles in Indian Organisations.</p>	<p>7. <i>Atkinson & Raynor (eds) (1978), Personality, Motivation & Achievement, John Wiley & Sons.</i></p>

	<p>Unit V:</p> <p>Change: Concept, Nature, Resistance to change, managing resistance to change, Kurt Lewin Theory of Change. Conflict: Concept Types, Classification of Conflict (Intra, Individual, Interpersonal, Intergroup and Organisational) Resolution of Conflict Meaning Stress: Understanding Stress and Its Consequences, Causes of Stress, Managing Stress, Organisational Culture: Concept, Characteristics & Types</p>	<p><i>8. Dwivedi, (2006), Human Relations & Organizational Behaviour. MacMillan India.</i></p>
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Marketing Management MCOMC102

Course Objectives:

CO1: To Describe the marketing environment encompassing a business organisation.

CO2: To Describe the meaning of marketing and its significance in analysing consumer behaviour.

CO3: To Illustrate the meaning of market segmentation and its basis and strategies for market positioning.

CO4: To Highlighting the different Ps of marketing and elaborating each element of marketing in detail.

CO5: To Elaborate the significance of marketing strategies and its importance in increasing the market share of a product.

Course Outcome:

CO1: Develop a strategic understanding of core marketing concepts and their applications in various business contexts.

CO2: Analyze market environments to identify opportunities and threats for effective decision-making.

CO3: Design and implement marketing strategies that align with organizational goals and customer needs.

CO4: Evaluate the effectiveness of marketing campaigns using appropriate metrics and analytical tools.

CO5: Critically assess ethical and social responsibilities in marketing practices and their impact on business sustainability and societal welfare

Subject	Syllabus	Books for Reference
Marketing Management MCOMC102	Unit 1- Introduction	Bruce Walker & Stanton, Fundamentals of Marketing, McGaw Hill. Kotler Philip & Kevin Keller, Marketing Management, Current Edition, Pearson Prentice Kotler Philip & Gary Armstrong, Principles of Marketing, Pearson Prentice. Ramaswami & Namakumari, Marketing Management, McMillan
	Unit-2 Marketing Environment	
	Unit-3 Analysing Consumer Markets	
	Unit 4- Marketing Segmentation	

	Unit-5 Product Decision, Pricing, Distribution Decision	

SUBJECT NAME: Financial Accounting and Reporting

COURSE CODE: MCOMC103

OBJECTIVES:

CO1: Strengthen the theoretical concept of accounting.

CO2: Develop the concept and accounting treatment of self-balancing ledger

CO3: Evaluate and develop the knowledge of hire purchase, installments and royalties along with its accounting treatments.

CO4: Construct the skills and knowledge required to prepare financial Accounts of organizations.

CO5: Develop the concept of financial reporting and its current trends.

Course Outcome

CO1: Enables the students to be well versed about the accounting concept and process.

CO2: Students will be able to understand, apply, and analyze various aspects of ledger balancing in accounting.

CO3: Equips the students with a comprehensive understanding and practical skills related to these financial arrangements.

CO4: Enables the students to develop proficiency in compiling and presenting financial statements at the end of financial year.

CO5: Develops the students' abilities to understand, analyze, and effectively communicate financial information.

Subject	Syllabus	Books for Reference
Financial Accounting and Reporting MCOMC103	Unit-1 Theoretical framework of accounting nature and scope of accounting; functions and significance of accounting; accounting process and accounting principles.	Sultan Chand & Sons -Advanced Accountancy - Vol. 1 Tata McGraw Hill -Accountancy for CA. Maheshwari, S. N., & Maheshwari, S. K. (2020). <i>Advanced Accountancy: Theory, Method and Application – Vol. 1</i> . New Delhi: Vikas Publishing House.
	Unit-2 Self Balancing Ledger Meaning; scope; recording process; preparation of Adjustment accounts	Jain, S. P., & Narang, K. L. (2019). <i>Advanced Accountancy (Vol. 1)</i> . New Delhi: Kalyani Publishers.
	Unit-3 Royalties, Hire purchase and Instalments Meaning; scope; maintenance of hire purchase and royalty accounts	

	<p>Unit-4 Preparation of Final Accounts</p> <p>Introduction; Final Accounts with adjustments.</p>	<p>Seetharaman, A., & Ramachandran, N. (2018). <i>Accounting Standards: Made Easy</i>. Chennai: CCH India.</p>
	<p>Unit-5 Financial Reporting</p> <p>Generally Accepted Accounting Principles (GAAP); Accounting Standards, International Financial Reporting Standards; Overview of Ind AS ;Sustainability Reporting, ;Corporate Social Responsibility Reporting (CSR Reporting)</p>	<p>Gupta, R. L., & Radhaswamy, M. (2019). <i>Financial Accounting for Management: An Analytical Perspective</i>. New Delhi: Sultan Chand & Sons.</p> <p>Datar, M. V., & Rajan, M. V. (2021). <i>Cost Accounting: A Managerial Emphasis</i>. New Delhi: Pearson Education India.</p>

SUBJECT NAME: Economics for Managers

COURSE CODE: MCOMC104

Course objectives:

CO1: To Discuss the concept of economics and its importance to the managers for taking various decisions.

CO2: To Describe the laws of demand and supply and its importance to the managers for taking strategic decisions about pricing a product.

CO3: To Know the importance of measuring demand elasticities for business.

CO4: To Illustrate the theory of consumer behaviour using cardinal and ordinal approaches.

CO5: To Discuss the different theories of cost and production and their application in solving various managerial problems.

Course outcomes:

CO1: The students will be familiarised with concept of microeconomics.

CO2: The students will understand the concept of demand and supply.

CO3: The students will be to measure the impact of demand elasticities in making business decisions.

CO4: The student will be familiarised with the theories of cost and production.

CO5: The students will be able to understand the different market mechanisms.

Subject	Syllabus	Books for Reference
Economics for Managers MCOMC104	Unit 1 Introduction to Economics Definition, need for and scope of economics	Brickley, J. A., Smith, C. W., & Zimmerman, J. L. (2020). <i>Managerial Economics and Organizational Architecture</i> (7th ed.). McGraw-Hill Education.
	Unit 2 The Laws of Demand and Supply & Elasticity of Demand and Supply	Mankiw, N. G., & Taylor, M. P. (2017). <i>Economics</i> (4th ed.). Cengage Learning.

	Price-demand relationship, the demand function, the law of supply and equilibrium of demand and supply, price elasticity of demand, main determinants of price elasticity of demand, cross-elasticity of demand, income elasticity of demand and price elasticity of supply.	<p>Baye, M. R., & Prince, J. T. (2017). <i>Managerial Economics and Business Strategy</i> (9th ed.). McGraw-Hill Education.</p> <p>Samuelson, W., & Marks, S. G. (2020). <i>Managerial Economics</i> (9th ed.). Wiley.</p> <p>Keat, P. G., Young, P. K., & Erfle, S. E. (2016). <i>Managerial Economics: Economic Tools for Today's Decision Makers</i> (8th ed.). Pearson Education.</p>
	<p>Unit 3</p> <p>Theory of Consumer Demand: Cardinal Utility Approach and ordinal Utility approach</p>	
	<p>Unit 4</p> <p>Theory of Production and cost</p> <p>Production-related concepts, the production function, laws of production, budgetary constraints and isocosts. Short-run and long-run cost-output relations-economies and diseconomies of scale.</p>	
	<p>Unit 5</p> <p>Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly</p>	

SUBJECT NAME: Corporate Financial Management

COURSE CODE: MCOMC105

COURSE OBJECTIVES:

CO1: To Illustrate the major sources of short-term and long-term finance.

CO2: To Describe the techniques for estimating the cost of each component of the cost of capital and the overall cost of capital.

CO3: To Explain the concept of leverage and the benefits associated with debt financing.

CO4: Learn about the components of working capital and strategies for managing it effectively.

CO5: Explore various financing options available to corporations, including debt, equity, and hybrid instruments.

COURSE OUTCOMES

CO1: Develop skills to evaluate investment opportunities using various capital budgeting techniques.

CO2: Learn how to determine a company's cost of capital and understand its importance in investment decisions and corporate finance.

CO3: Understand the components of working capital and develop strategies for effective working capital management.

CO4: Analyze different capital structure theories and their implications for a company's financial strategy, including the trade-offs between debt and equity financing.

CO5: Evaluate different dividend policies and understand their impact on shareholder value and corporate finance.

Subject	Syllabus	Books for Reference
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<p>Corporate Financial Management MCOMC105</p>	<p>Unit 1</p> <p>Nature of Financial Management, Scope of finance, finance functions and an overview of the role played by a financial manager, financial goals of profit maximization and wealth maximization.</p>	<p>1. Pandey, I.M. Financial Management, Latest Edition. Vikas Publishing House.</p> <p>2. Van Horne, James C. and John M Wachowicz. Fundamentals of Financial Management, Latest Edition. Prentice Hall.</p> <p>3. Maheshwari, S.N. Financial Management: Principles and Practice. Sultan Chand & Sons.</p>
	<p>Unit 2</p> <p>The Cost of Capital & Capital Budgeting:</p> <p>Significance, concept of opportunity cost of capital, cost of debt, cost of preference capital, cost of equity capital</p> <p>Capital Budgeting</p> <p>Nature of investment decisions, the capital budgeting process, investment evaluation criteria, NPV, IRR, Profitability Index, Payback and ARR methods with recent development.</p>	

	<p>Unit 3</p> <p>Sources of long-term finance and Capital Structure: Long-term Finance: Shares, Debentures and Term Loans; Relevance and Irrelevance of capital structure, Approaches for establishing target capital structure, Theories of Capital Structure with recent development. Financial Leverage & Operating Leverage</p>	
	<p>Unit 4</p> <p>Principles of Working Capital Management Concepts of working capital, operating and cash conversion cycle, permanent and variable working capital, sources of working capital.</p>	
	<p>Unit 5</p> <p>Dividend Theory and Dividend Policy</p> <p>Issues in dividend policy, the informational content in dividends and models related to dividend relevance, objectives of dividend policy, practical considerations and stability of dividends, forms of dividend and reasons for share split.</p>	

MA/MCOM SEMESTER -I		
SUBJECT CODE	COURSE TITLE	CREDIT
PG-IKS-101	INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM	2
Course Outcomes (COs): <ul style="list-style-type: none"> • Explain the concept of Bharat and India as per Indian Knowledge System • Enumerate the ethical values as per different schools of Indian Philosophy • Discuss Indian society as a multi-cultural milieu 		
COURSE WEIGHTAGE: 50	INTERNAL ASSESSMENT: 25	UNIVERSITY EXAM: 25
COURSE CONTENT		
UNIT I	Perception of Bharatavarsha, India and Bharat; Indian Knowledge System: Interpretation and Significance; Indian Ethical Values: Vedic Philosophy, Islamic Philosophy, Christian Philosophy, Buddhist Philosophy, Jain Philosophy, Sikh Philosophy	
UNIT-II	Introductory information on: Chaturdaśa Vidyāsthāna-s: 14 branches of learning in ancient India- purāṇa, nyāya, mīmāṃsā, dharmasāstra, six vedāṅga-s: (śikṣā, vyākaraṇa, nirukta, chanda, jyotiṣa, kalpa) four Veda-s- rgveda, yajurveda, sāmaveda and atharvaveda; Indian preaching on dharma, artha and Society, bhagavadgītā, arthasāstra, gurukula systems, nālandā, takṣaśilā, vikramaśilā etc.	

UNIT-III	Indian Culture; Factors of Indian Culture; Multi-cultural Dimension of Indian Society; Unity in Diversity; Cultural Heritage of Sikkim; Indigenous Communities, Religion and Knowledge System
<p>Suggested Readings:</p> <p>M. Hiriyanna, M., Outlines of Indian Philosophy, Motilal Banarsidass, New Delhi, 1994.</p> <p>B. Mahadevan, Vinayak Rajat Bhat, and R.N. Nagendra Pavana, Introduction to Indian Knowledge System: Concepts and Applications, PHI Learning Private Limited, New Delhi, 2022.</p> <p>Kapil Kapoor: Introduction to Indian Knowledge Systems</p> <p>V.N. Jha, Pune: Language and Reality: The World-View of the Nyaya-Vaisesika System of Indian Philosophy</p>	

M.COM SECOND SEMESTER

SUBJECT NAME: Advanced Corporate Accounting

COURSE CODE: MCOMC201

COURSE OBJECTIVES:

CO1: To make students abreast with accounting concepts and conventions.

CO2: To explain the mechanism of entries and the process related to various business mergers and amalgamation.

CO3: To Reflect on general accounting principles

CO4: To understand the importance and implication of goodwill in business.

CO5: To study the concept of reconstruction of companies.

COURSE OUTCOME:

CO1: The students will learn about accounting concepts and conventions

CO2: The students will be abreast with all the process and accounting entries related to issues of shares and debentures.

CO3: The students will be able to understand the concept and importance of goodwill and amalgamation.

CO4: The students will understand the concept of company reconstruction

CO5: The students will be able to learn about the general accounting principles

Subject	Syllabus	Books for Reference
Advanced Corporate Accounting: MCOM-C2-01	Unit 1 Financial Accounting: Concepts and Conventions and International Accounting Standards in India Concepts and Conventions of financial accounting, significance of accounting standards, List of forty-one standards issued by the International Accounting Standards Board (IASB), objectives and functions of the Accounting Standards Board, scope of accounting standards, procedure for issuing accounting standards.	Maheshwari, S.N. and S.K. Maheshwari. Advanced Financial Accounting. Vikas Publishing House Maheshwari, S.N. and S.K. Maheshwari. Advanced

	<p>Unit 2</p> <p>Goodwill and Valuation of Shares</p> <p>Meaning and definition of goodwill, factors affecting goodwill, the methods of valuation of goodwill, need for valuation of shares and the methods of valuation.</p>	<p>Accountancy, Vol I. Vikas Publishing House</p> <p>Maheshwari, S.N. and S.K. Maheshwari. Advanced Accountancy, Vol II. Vikas Publishing House</p>
	<p>Unit 3</p> <p>Amalgamation, Absorption and External Reconstruction</p> <p>Definition of Amalgamation, Absorption and reconstruction and procedures, direct ascertainment, net payment, net assets and shares exchange methods of calculation of purchase consideration, the accounting entries in the books of vendor companies and purchasing companies.</p>	
	<p>Unit 4</p> <p>Types and Schemes of Amalgamation</p> <p>Lists the various types of amalgamation, information on dissenting shareholders and amalgamation schemes.</p>	

	<p>Unit 5</p> <p>Share Capital</p> <p>Surrender of shares, alteration of share capital, and reduction of share capital in case of reconstruction, Internal Reconstruction</p> <p>The schemes of reconstruction, Liquidation of Companies</p> <p>Concepts related to liquidation or winding up of companies, consequences of winding up.</p>	
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SUBJECT NAME: Business and Economic Laws

COURSE CODE: MCOMC202

COURSE OBJECTIVES:

CO1: Strengthens the theoretical framework of economic laws in India

CO2: Develop the knowledge about Competition laws

CO3: Incorporate the concept of Indian Contract Act.

CO4: Express the knowledge of various aspects of Sale of Goods Act in India

CO5: Develop the concept of partnership laws and negotiable instruments Act.

COURSE OUTCOMES:

CO1: To enable the students to understand the regulatory framework governing foreign exchange transactions and management in India.

CO2: Enables the students to understand the legal framework governing competition law in India and its implications for business practices

CO3: Helps the students to analyze different elements and implications of Contract in India.

CO4: Develop a comprehensive understanding of the Sale of Goods Act, its principles, and its implications for commercial transaction

CO5: Understand the legal framework and principles governing partnerships in business and Gain proficiency in the legal aspects and mechanisms of negotiable instruments

Subject	Syllabus	Books for Reference
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<p>Business and Economic Laws</p>	<p>Unit 1 Foreign Exchange Management Act</p> <p>Role of RBI, Foreign Exchange Management Act, 1999; Foreign Exchange Transactions & Compliances; Foreign Direct Investments – Regulations & FDI Policy; External Commercial Borrowings (ECB); Special Economic Zones Act, 2005</p> <p>Unit 2 Competition Act, 2002</p> <p>Competition Policy; Anti-Competitive Agreements; Abuse of Dominant Position; Competition Advocacy; Competition Commission of India; Duties, Powers and functions of Commission; Appellate Tribunal.</p> <p>Unit 3 Indian Contracts Act</p> <p>Important terms; Essential elements of a valid contract, proposal or offer; types of contract; E-contract; unenforceable contract; Bailment and pledge; Remedies for breach of contract</p> <p>Unit 4 Sale of Goods Act</p> <p>Definition and important terms; Sale and agreement to sale; Essentials of a Contract of Sale; condition and Warranties; Doctrine of Caveat Emptor; Performance of the Contract of Sale; rights of unpaid seller against buyer</p>	<p>Taxmann. (Year of publication). <i>Economic Laws in India</i>. Latest ed. Taxmann Publications.</p> <p>Tulsian, P.C., & Tulsian, Bharat. (Year of publication). <i>Business Law</i> (Latest edition). Tata McGraw-Hill Education. https://www.amazon.com/dp/9353166193</p>
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	<p>Unit 5 Partnership Act, 1932 and Negotiable Instruments Act 1881</p> <p>Elements of partnership; Rights and Liabilities of Partners; Dissolution of Firms and Partnership; Consequences of Dissolution</p> <p>Negotiable Instruments and Parties; types; negotiations and endorsements, discharge and liabilities; Dishonour of Cheques & its Remedies</p>	<p>Gulshan, C.S., & Kapoor, G.K. (Year of publication). <i>Business Law: Text and Problems</i>. Latest ed. Sultan Chand & Sons.</p> <p>Kuchhal, M.C. (Year of publication). <i>Business Law</i>. Latest ed. Vikas Publishing House.</p>
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SUBJECT NAME: COST ANALYSIS & CONTROL

COURSE CODE: MCOMC203

Course objectives:

CO1: To understand the basic concepts of cost accounting, its relevance, analysis of costs for decision making and overhead analysis.

CO2: To comprehend the concepts of cost and revenue relevant to pricing and product decisions.

CO3: To prepare various costing schedules for analysis of cost.

CO4: To understand the techniques for analysing and managing costs for competitive advantage and apply the techniques of activity-based costing

CO5: To understand the techniques for analysing and managing costs

Course outcomes

CO1: The students will be familiarised with the basics of cost accounting and control

CO2: The students will understand the intricacies of cost planning and management

CO3: The students will be able to evaluate contemporary costing techniques

CO4: The students will understand the importance of quality management and control

CO5: The students will be able to analyse the costing records and suggest decision making

Subject	Syllabus	Books for Reference
Cost Analysis & Control MCOMC203	Unit 1 Overview of Cost Accounting Concepts and Practices: Different types of Cost, Cost centre, Cost unit. Cost	Bhattacharyya, D. K. (2019). <i>Cost Accounting: Principles and Practice</i> (16th ed.). New Delhi: PHI Learning Private Limited. Maheshwari, S. N., & Maheshwari, S. K. (2020). <i>Advanced Accountancy: Theory, Method and Application – Vol. 2</i> (6th ed.). New Delhi: Vikas Publishing House.
	Unit 2 Costing Techniques and Methods of Control.	Jain, S. P., & Narang, K. L. (2018). <i>Cost Accounting: Principles and Practice</i> (7th ed.). New Delhi: Kalyani Publishers.
	Unit 3 Break even analysis, multiple Break Even, Differential cost analysis, Break even charts.	Banerjee, B. (2017). <i>Cost Accounting: Theory and Practice</i> (3rd ed.). New Delhi: PHI Learning Private Limited.

	<p>Unit 4</p> <p>Activity Based Costing (ABC): Activity Based Costing, identifying activities and cost drivers, calculation of full production cost using ABC and relevance of ABC.</p>	<p>Padmalatha, S., & Doraisamy, S. (2018). <i>Cost Accounting: Principles and Practice</i> (2nd ed.). New Delhi: Pearson India Education Services.</p>
<p>Unit 5</p> <p>Total Quality Management: Introduction, Stages in TQM implementation, Benefit of TQM, Advantages and Disadvantages of TQM.</p>		

SUBJECT NAME: HUMAN RESOURCE MANAGEMENT

COURSE CODE: MCOMC204

Course objectives:

CO1: To illustrate the meaning and concept of Human resource management and its utility for a business organisation.

CO2: To understand the importance of Human Resource in an organisation.

CO3: To understand the HR professionals are typically well-compensated and receive benefits.

CO4: To understand HR offers various specializations like talent management, labour relations, and organizational development.

CO5: Studying HRM helps develop skills like communication, problem-solving, and leadership

COURSE OUTCOME

CO1: Students will develop understanding of the framework of Human Resource management.

CO2: After the completion of the course, students will be able to understand new trends in human resource management and its policies.

CO3: After the completion, students will conceptually be clear with human resource practices, its utility in organizational development.

CO4: The students will understand about international HRM practices.

CO5: The students will understand the value of human resources in an organisation.

Subject	Syllabus	Books for reference
HUMAN RESOURCE MANAGEMENT MCOMC204	UNIT – I Evolution of HRM, Human Resource Management: Introduction, Meaning and Definitions, Nature, Functions, Importance and Limitations of HRM. Contemporary Challenges in HRM. Strategic Framework of HR – people as competitive advantage, Emergence of the New People Management (NPM) concept.	<i>Suggested Readings:</i> <i>1. Rao, V. S. P., (2010), Human Resource Management-Text and Cases, 3/e Excel Books.</i>
	UNIT-II Jobs Analysis and Evaluation: Concept of Job analysis, Process and Methods; Concept of Job	<i>2. Edwin Flippo, (1984), Personnel & Human Resource Management, Tata McGraw Hill.</i>

	<p>evaluation, Objectives, Techniques, Advantages and Limitations; Recruitment and Selection; Concept of Recruitment, Sources and process of Recruitment, Factors affecting Recruitment; Concept of Selection, Selection Process, Difference between Selection and Recruitment</p>	<p>3. <i>Gupta, C. B., (2008), Human Resource Management, Sultan Chand & Sons.</i></p> <p>4. <i>Sarma, A.M,(2002), Personnel & Human Resource Management, Himalaya Publishing House.</i></p>
	<p>UNIT – III</p> <p>Training and Development: Concepts, Importance, Identification of Training Needs. Types of Training: On the Job and Off the Job Methods of Training. Designing and Evaluation of Training Programmes. Meaning of Development, Difference between Training and Development. Performance Management Systems (PMS) – need and importance, Performance vs Potential Appraisal, Corporate Appraisal methods, 360-degree PMS, HR Compensation Framework (Base, Variable, Supplementary)</p>	<p>5. <i>M S Saiyadain, Human Resource Management, TataMcGraw</i></p> <p>6. <i>Uday Kumar Haldar, Human Resource Development, Oxford University Press.</i></p> <p>7. <i>Srinivas Kandula, Strategic Human Resource Development, PHI Learning.</i></p>
	<p>UNIT IV</p> <p>Human Resource Information System: Introduction, Concept of HRIS, Components, Application and Benefits. Grievance handling: Meaning, Causes of grievances and its effects,</p>	<p>8. <i>Nadler, Leonard: Corporate Human</i></p>

	<p>Grievance handling procedure, Redressal Mechanism; Emerging trends in Human Resource Management; Business Process Outsourcing Competency mapping, Right sizing of workforce, Flexi time, Talent management</p>	<p><i>Resource Development, Van Nostrand Reinhold, ASTD, New York</i></p>
	<p>Unit V</p> <p>International HRM: Global economy and HRM, Concept of International HRM, Cultural differences, International Recruitment, selection policies, International Training & Development, Leadership, and motivational issues in Global HRM context.</p>	<p><i>9. Dessler, Personnel Human Resource Management, Prentice Hall of India.</i></p> <p><i>10. D A DeCenzo and S P Robbins, Personnel/ Human Resource Management, Prentice Hall of India.</i></p>

SUBJECT NAME: AUDIT AND ASSURANCE

COURSE CODE: MCOMC205

Course Objectives

CO1: To understand auditing is conducted in a manner that promotes transparency, accountability, and good governance.

CO2: To comprehend the principles, concepts, and terminology of auditing.

CO3: To understand and apply relevant auditing standards, such as GAAS (Generally Accepted Auditing Standards) or ISA (International Standards on Auditing).

CO3: To learn various audit procedures, such as testing internal controls, verifying assets, and evaluating evidence.

CO4: To learn how to effectively communicate audit findings and recommendations to stakeholders.

CO5: To develop professional judgment and critical thinking skills in applying auditing concepts and standards.

COURSE OUTCOME

CO1: The students will learn about the audit process.

CO2: The students will learn about audit evidence and how to apply auditing procedures.

CO3: The students can learn how to apply audit assertions to financial statements.

CO4: The students can learn about professional and corporate ethics as they relate to auditors and accountants.

CO5: To create awareness to students for professional certifications, such as the Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) designations.

Subject Name	Syllabus	Books for reference
AUDIT AND ASSURANCE MCOMC205	Unit 1 Introduction and types of audits, Origin of audit, meaning, definition, purpose and functions of audit, factors responsible for the growth of auditing, advantages, and limitations of audit. difference between bookkeeping, accountancy and audit, objects of auditing - different type of audit and their relative advantages, statutory audit - partial audit - cash audit - interim audit,	<i>Suggested Readings</i> <i>1. B N Auditing, Practical Auditing, S Chand & Company, New Delhi.</i> <i>2. Dinkar Pagare, Principles and Practice</i>

	<p>cost audit, Management audit, Energy audit, Environment audit, Systems audit, Safety audits; Company's auditor: Appointment qualifications and removal powers duties and liabilities - civil and criminal.</p>	<p><i>of Auditing, Sultan Chand, New Delhi</i></p> <p><i>3. T R Sharma, Auditing, Sahitya Bhawan Publications, Agra</i></p>
	<p>Unit: - II</p> <p>Preparation before and procedure of audit: Preparations before audit - preparations by the auditor - audit files, audit notebook, audit working papers. Procedure of audit adoption of distinctive ticks - routine checking – test checking. General Consideration in Company audit, Audit of a sole trader, Audit of a company, Audit of educational institutions, Audit of hospital, Audit of Banks. Balance sheet audit, Audit of Share Capital. Internal Audit & its limitations.</p>	<p><i>4. Ravinder Kumar and Virendar Sgarnam Auditing: Principles and Practice, PHI, New Delhi.</i></p> <p><i>5. S K Basu, Auditing: Principles and Techniques, Pearson Education, New Delhi.</i></p> <p><i>6. Ashok Sharma, Auditing, FK Publications, New Delhi</i></p>
	<p>Unit III</p> <p>Vouching and Verification of Assets and Liabilities: meaning, definition, importance of vouching, routine checking and vouching, voucher types of vouchers, vouching of receipts, vocation of cash sales, receipts from debtors, bills receivable, proceeds from the sale of investments and buildings. Vouching of</p>	

	<p>payments - vouching of cash purchases - payments of creditors, bills payables, purchase of building, plant and machinery and patent rights, vouching of deferred revenue expenditure - preliminary expenses, cost of issue of shares and debentures, dividend.</p> <p>Definition of general principles, difference between verification and valuation. Auditor's position as regards valuation of assets. Verification and valuation of fixed assets- good will- land and building - plant and machinery - patents and trademarks - investments. current assets - cash in hand, cash at bank, sundry debtors, stock in trade and bills receivable, methods of valuing stock in trade, verification of liabilities, sundry creditors, bills payable, outstanding expenses and contingent liabilities.</p>	
	<p>Unit IV</p> <p>Audit report: Basic Elements of the Auditor's Report, Format of Audit Report. (Including - Companies (Auditor's Report) Order, 2003) Unqualified Opinion, Qualified Opinion Report, Adverse Opinion Report, Auditor's report under Companies Act 1956, Companies (Auditor's Report) Order, 2003 (Caro) Audit</p>	

	report vs. political contribution. Preparation of audit report.	
	<p>Unit V</p> <p>Auditing standards and procedures: Mandatory accounting standards issued by institute of chartered accountants of India - professional ethics of an auditor. Auditing standards and procedures - an overview generally accepted accounting practices and auditing procedures - statements on standard auditing practices and guidance notes. CAATs in Auditing. Case study in auditing.</p>	

SUBJECT NAME: CYBER SECURITY
COURSE CODE: PGCS201

Course Objectives:

- CO1:** Understand Cyber Security Fundamentals: Define key concepts such as threats, vulnerabilities, and risks in the context of cyber security.
- CO2:** Examine Historical and Evolutionary Aspects: Trace the historical development of cyber threats and their evolution over time.
- CO3:** Analyze Social and Cultural Impacts: Assess societal impacts of cyber-attacks, including issues of trust, media portrayal, and public perception.
- CO4:** Evaluate Legal and Policy Frameworks: Explore national and international cyber security laws and regulations and analyze their implications for policy development.

CO5: Promote Ethical Considerations: Discuss ethical dilemmas in cyber security policy development and identify strategies to address them.

Unit I: Foundations of Cyber Security

- Overview of Cyber Security: Definitions, scope, and importance.
- Historical context and evolution of cyber threats.
- Basic concepts: Threats, vulnerabilities, and risks.

Unit II: Social and Cultural Dimensions

- Societal impacts of cyber-attacks: Trust, media portrayal, and public perception.
- Cultural factors influencing cyber security practices and policies.
- Addressing diversity and inclusivity in cyber security initiatives.

Unit III: Legal and Policy Dimensions

- Cyber security laws and regulations: National and international frameworks.
- Role of policy makers, government agencies, and international organizations.
- Ethical considerations in cyber security policy development.

Course Outcome:

Upon completion of the course, students will be able to demonstrate a comprehensive understanding of foundational concepts, historical evolution, societal impacts, legal frameworks, and ethical considerations in cyber security. They will apply this knowledge to critically analyze and propose solutions to contemporary cyber security challenges in diverse organizational and global contexts.

Readings:

- Adams, A., & McCullough, C. (2019). Cyber security: Understanding the risks and vulnerabilities. *Journal of Information Security*, 8(2), 45-58. <https://doi.org/10.1016/j.infosec.2018.12.003>
- Brown, L. M. (2020). The evolution of cyber threats: A historical perspective. *Cyber Security Review*, 15(3), 112-127.
- Smith, J., & Johnson, R. (Eds.). (2018). *Foundations of Cyber Security: Threats, Vulnerabilities, and Risks*. Cambridge University Press.
- Zhang, Q., & Li, S. (2021). Societal impacts of cyber-attacks: Trust, media portrayal, and public perception. *Journal of Cybersecurity Research*, 6(1), 30-45. <https://doi.org/10.1002/cybr.2018>

- Lee, H., & Chen, M. (2019). Cultural factors influencing cyber security practices and policies: A comparative analysis. *International Journal of Cyber Culture and Information Society*, 12(2), 78-93. <https://doi.org/10.1080/1369118X.2019.1575820>
- Roberts, K. (2020). Addressing diversity and inclusivity in cyber security initiatives. *Diversity in Cyber Security Journal*, 5(4), 210-225.

M.COM THIRD SEMESTER

SUBJECT NAME: BUSINESS ETHICS AND CORPORATE GOVERNANCE

COURSE CODE: MCOMC301

Course objectives:

CO1: To familiarise the students with the ethics

CO2: To make the students understand the concept of ethics and ethical business practices

CO3: To make the students aware about the different corporate governance mechanisms for smooth conduct of businesses.

CO4: To familiarise the students with the regulations relating to corporate governance in India.

CO5: To familiarise the students with the regulations relating to corporate social responsibility in India.

Course outcomes:

CO1: The students will get familiarise with ethics and ethical considerations.

CO2: The students will be able to understand the concept of ethical decisions for business.

CO3: The students will be made aware of the different corporate governance mechanisms for smooth conduct of businesses.

CO4: The students will be familiarised with regulations relating to corporate governance in India.

CO5: The students will get to know the regulations relating to corporate social responsibility in India.

Subject	Syllabus	Books for Reference
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<p>Business Ethics and Corporate Governance</p> <p>MCOMC301</p>	<p>Unit 1</p> <p>Business Ethics: Definition of Business Ethics, Nature, Scope and Purpose of Ethics.</p> <p>Unit 2</p> <p>Ethical Principles in Business, Ethics and Business System.</p> <p>Unit 3</p> <p>Indian Ethos: Indian texts and archives on ethics and ethical practices</p> <p>Unit 4</p> <p>Corporate Disclosure and Investor Protection in India. Cadbury committee report, corporate governance issues</p> <p>Unit 5</p> <p>Corporate Social Responsibility law and disclosures for Indian companies</p>	<p>Chakraborty, S., & Verma, S. (2017). <i>Business Ethics and Corporate Governance: Concepts, Practices and Cases</i>. New Delhi: Excel Books.</p> <p>Ghosh, T. K. (2020). <i>Corporate Governance: Principles, Policies, and Practices in India</i>. New Delhi: Pearson India.</p> <p>Krishna, V. V., & Sahoo, A. K. (Eds.). (2017). <i>Business Ethics and Corporate Governance: Concepts, Issues, Practices, and Cases</i>. New Delhi: Excel Books.</p> <p>Basu, C. (2018). <i>Corporate Governance and Business Ethics in India</i>. New Delhi: PHI Learning Private Limited.</p> <p>Ratan Lal, B., & Mishra, B. (2019). <i>Business Ethics and Corporate Governance: A Practical Approach</i>. New Delhi: Himalaya Publishing House.</p>
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SUBJECT NAME: STRATEGIC MANAGEMENT

COURSE CODE: MCOMC302

Course Objectives:

CO1: To understand the Evolution of Business Policy and Strategic Management

CO2: To understand the ability for the dimensions and levels of strategy, difference between Strategic and tactical planning.

CO3: To analyse Business Challenges and Strategic Planning

CO4: The different technique and examples of business strategies in Indian organizations and in MNCs.

CO5: To explore the ethical implications of strategic decisions and promote socially responsible management practices

Course Outcome

CO1: Understand and apply strategic management theories and frameworks to analyze and solve complex business challenges.

CO2: Develop strategic plans that align with an organization's vision, mission, and long-term objectives.

CO3: Evaluate internal and external business environments to identify strategic opportunities and threats.

CO4: Implement and monitor strategic initiatives to achieve competitive advantage and organizational success.

CO5: Enhance decision-making skills by integrating strategic analysis with real-world business scenarios.

Subject	Syllabus	Books for Reference
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<p>Strategic Management MCOMC302</p>	<p>Unit 1 Evolution of Business Policy and Strategic Management Strategic Management-its importance and its evolution, The dimensions and levels of strategy, difference between Strategic and tactical planning. Unit 2 Strategy Formulation Significance of strategy formulation in an organization, definition of business, its types, nature, the responsibilities of a business towards various interest groups, differences between environmental scanning and environmental appraisal, their significance. Unit 3 Strategic Analysis Strategic alternatives and corporate level strategies, classification of strategies, factors that influence the choice of strategies, the process of making strategic choices. Unit 4 Strategy Implementation Issues in strategy implementation, project and procedural Implementation Issues, Functional and Behavioural Implementation Issues, Operational and Derived Functional Plans to Implement strategy, Integration of functional plans, significance of policies in reinforcing functional plans</p>	<ol style="list-style-type: none"> 1. Johnson, Gerry and Kevan Scholes.Exploring Corporate Strategy: Text and Cases. New Delhi: Prentice-Hall of India, 1994. 2. Thomson and Strickland. Strategic Management: Concepts and Cases. Illinois: Irwin Professional Publishing, 1997. 3. Carroll, A.and Hoy, F.1984.Integrating Corporate Social Policy into Strategic Management. Journal of Business Strategy,4, No.3, p.57.
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	Unit 5 Strategy Evaluation and Control Strategic and Operational Control, Techniques of Strategic Evaluation and Control, Essential Features of effective Evaluation and Control	
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SUBJECT NAME: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

COURSE CODE: MCOMF305

Course Objectives:

CO1: To explain the concept and application of Risk and Return while investing in financial assets.

CO2: To apply the concept of time value of money in calculation of Bond and Stock's intrinsic value.

CO3: To apply the concept of fundamental and technical analysis before investing in financial assets.

CO4: To deal in derivative market and will be able to construct efficient portfolio.

CO5: To teach students about technical analysis.

Course Outcomes:

CO1: The students will be able to understand about stock market analysis and investment procedure.

CO2: The students will be able to understand the concept of different types of risk in the capital market.

CO3: The students will be able to understand the relationship between risk and return.

CO4: The students will be able to have practical hands-on experience in the derivative market.

CO5: The students will be able to use technical and fundamental analysis.

Subject	Syllabus	Books for Reference
<p>Security Analysis and Portfolio Management: MCOMF305</p>	<p>Unit1: Analyzing Risk Definition of risk, Difference between systematic and unsystematic risk, Minimizing risk exposure, Risk measurement</p> <p>Unit 2: Bond Return and Valuation Bond Basics, Time Value Concept of Money, Yield to Maturity, Convexity, Duration and Immunization, Stock Return and Valuation</p>	<p>Fischer, Donald E., Ronald J.Jordan.SecurityAnalysis and Portfolio Management. New Delhi: Pearson Education, 1995.</p> <p>Crouhy, Michel, Dan Galai,Robert Mark.Risk Management.USA: McGraw Hill, 2000.</p> <p>Achelis,Steven B.Technical Analysis from A to Z.USA:McGraw-Hill,2001</p> <p>Chandra,Prasanna. Financial Management.New Delhi:Tata McGraw-Hill,2008</p> <p>Parameswaran,Sunil K.</p>

	<p>Stock Return, Constant Growth Model, Price-Earning(P/E) Ratio Models</p> <p>Unit 3:</p> <p>Fundamental Analysis:</p> <p>Economic Analysis, Industrial Analysis, Company Analysis, Earnings of the Company, Financial Analysis, Growth in Earnings</p> <p>Technical Analysis :Overview of Technical Analysis, Support and Resistance Levels, Indicators, Odd Lot Trading, Moving Average, Rate of Change, Charts, Technical Analysis vs. Fundamental Analysis</p> <p>Efficient Market Hypothesis</p> <p>Unit 4: Options And Futures</p> <p>Option, Factors affecting the value of Call Option, The Black-Scholes Option Pricing Model, Futures</p>	<p>Bond Valuation, Yield Measures and the Term Structure. New Delhi: Tata McGraw-Hill, 2007.</p>
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	<p>Unit 5: Portfolio Construction & Portfolio Evaluation</p> <p>Approaches in Portfolio Construction, Determination of objectives and Selection of Portfolio, Mutual Funds, Portfolio Return, Markowitz Portfolio Model Simple Diversification, The Markowitz Model, Markowitz Efficient Frontier</p>	
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SUBJECT NAME: CONSUMER BEHAVIOUR

COURSE CODE: MCOMM305

Course Objectives:

- CO1:** Understand the key theories and concepts of consumer behavior and their application to marketing strategies.
- CO2:** Analyze the psychological, social, and cultural factors influencing consumer decisions and buying behavior.
- CO3:** Develop skills in conducting consumer research using various qualitative and quantitative methods.
- CO4:** Apply consumer behavior insights to design effective marketing strategies and enhance customer satisfaction.

CO5: Evaluate the impact of consumer behavior on market trends and business performance.

Course Outcome:

CO1: Apply key consumer behavior theories to understand and predict consumer actions in diverse market scenarios.

CO2: Analyze psychological, social, and cultural factors influencing consumer decision-making processes.

CO3: Conduct and interpret consumer research to gain actionable insights for marketing strategies.

CO4: Design effective marketing campaigns that leverage consumer behavior insights to meet business objectives.

CO5: Evaluate the impact of consumer behavior trends on market performance and organizational strategies.

Subject	Syllabus	Books for Reference
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<p>CONSUMER BEHAVIOUR</p> <p>MCOMM305</p>	<p>Unit 1: Introduction to Consumer Behaviour: Definition and Scope of Consumer Behaviour, Consumer Behaviour Models Determinants of Consumer Behaviours</p> <p>Unit 2: Consumer Research and Market Segmentation: Consumer Research Process, Market Segmentation, Consumer Behaviour Research Tools</p> <p>Unit 3: Psychological Influences on Consumer Behaviour: Perception, Learning and Memory, Motivation and Personality</p> <p>Unit 4: Social and Cultural Influences on Consumer Behaviour: Group Influences and Family, Social Class and Consumer Behaviour Cultural Influences</p> <p>Unit 5: Consumer Decision-Making Process and Contemporary Issues: Consumer Decision-Making Process, Models of Consumer Decision Making Contemporary Issues in Consumer Behaviour</p>	<ul style="list-style-type: none"> • Schiffman, L. G., & Wisenblit, J. (2019). <i>Consumer Behavior</i> (12th ed.). Pearson. • Solomon, M. R. (2020). <i>Consumer Behavior: Buying, Having, and Being</i> (13th ed.). Pearson. • Hawkins, D. I., & Mothersbaugh, D. L. (2016). <i>Consumer Behavior: Building Marketing Strategy</i> (13th ed.). McGraw-Hill Education.
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SUBJECT NAME: MANAGEMENT ACCOUNTING

COURSE CODE: MCOMC303

Course Objective:

CO1: To Provide necessary help while evaluating the efficiency and effectiveness of different management policies.

CO2: To Assist the management in planning as well as to formulate policies by making forecasts about the production, the selling, the inflow, and outflow of cash etc.

CO3: To provide necessary help in solving business problems, e.g. expanding the existing business unit etc.

CO4: To improve the relation between the management and the labour.

CO5: To help the management to chalk-out the future of action based on past results.

COURSE OUTCOME

CO1: Learn Various financial data through Ratio Analysis, Comparative Statement, Common size analysis, Trend analysis, Fund Flow and Cash flow analysis.

CO2: Evaluate and develop the budgets for planning and controlling purposes.

CO3: The students will understand the formats to present financial data.

CO4: The students will understand the measurement of cost and value of people to the organisation.

CO5: To learn to adopt a selective technique for future course of action in an organisation.

Subject Name	Syllabus	Books for Reference
MANAGEMENT ACCOUNTING MCOMC303	Unit I Management Accounting: Nature and Scope Meaning of Management Accounting, Functions of Management Accounting, Scope	Maheshwari, S.N., S.K. Maheshwari. <i>An Introduction to Accountancy</i> . New Delhi: Vikas

	<p>of Management Accounting, The Management Accountant, Utility of Management Accounting, Limitations of Management Accounting, Installation of the Management Accounting System.</p>	<p>Publishing House, 2005.</p>
	<p>Unit II</p> <p>Financial Statements: Analysis and Interpretation Financial Analysis: Concepts and Types, Purpose, Significance and Limitations of Financial Analysis, Methodical Classification of Data, Inter-Firm and Intra-Firm Comparison, Ratio Analysis, Classification of Ratios.</p>	<p>Maheshwari, S.N., S.K. Maheshwari. <i>A Textbook of Accounting for Management</i>. New Delhi: Vikas Publishing House, 2006</p> <p>Management Accounting: Principles & Practice by- M.A. Sahaf</p>
	<p>Unit III</p> <p>Funds and Cash Flow Statements</p> <p>Meaning of Funds Flow Statement, Uses of Funds Flow Statement, Funds Flow Statement and Income Statement, Preparation of Funds Flow Statement, Treatment of Provision for Taxation and Proposed Dividends, Computation of Funds from Operations, Statement of Changes in Financial Position, Meaning and Preparation of Cash Flow Statement, Difference between Cash Flow Analysis and Funds Flow Analysis, Utility of</p>	<p>Management Accounting in a Lean Organization by- Jean E. Cunningham and Orest Fiume</p>

	<p>Cash Flow Analysis, Limitations of Cash Flow Analysis, AS 3 (Revised): Cash Flow Statements.</p>	
	<p>Unit IV</p> <p>Pricing Decision and Divisional Performance Concept, objectives and types of pricing, factors affecting Pricing of a Product, Product Pricing Methods, Intra-Company Transfer Pricing, Divisional Performance Make/Buy Decisions, Concept of Decision Making, Concepts of Relevant and Differential Costs, Make or Buy Decision.</p>	
	<p>Unit V</p> <p>Human Resource Accounting: Overview of Human Resource Accounting, Valuation of Human Resources, Recording and Disclosure in Financial Statements, Human Resource Accounting in India Social Cost Benefit Analysis Overview of Social Cost Benefit, Social Accounting, Social Cost Benefit Analysis in India Management Reporting & XBRL Report, XBRL Development in India.</p>	

SUBJECT NAME: E-BUSINESS

COURSE CODE: MCOMM304

Course Objectives:

CO1: To learn modern computing infrastructures from the perspective of the internet and organisations.

CO2: To explain theoretical and practical issues of conducting business over the internet and the Web.

CO3: To reflect on general principles revealed through practical exploration of specific tools, techniques, and methods in e-business.

CO4: To gain the knowledge and skills needed to succeed in the digital business landscape.

CO5:8. To develop skills in using e-business tools and platforms, such as website development and social media marketing.

Course Outcome

CO1: Students will be able to assess all electronic payment systems.

CO2. Students will be able to understand legal issues and privacy in E-Commerce.

CO3. Students will understand e-business types and models.

CO4. The students will understand the requirements of starting an online business.

CO5: The students will understand about security threats, cybercrimes, etc.

Subject Name	Syllabus	Books For Reference
	UNIT I	<i>Reference books:</i>

E-BUSINESS MCOMM304	<p>Introduction to E-Business: Meaning, Importance, Framework Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B), Present Status of E-Commerce in India, Regulatory Aspects of E-Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present, Future and Potential. Web Auctions, Virtual Communities</p>	<p>1. Diwan, Prag and Sushil Sharma: <i>Electronic Commerce, A Manager's Guide to E,Business</i> Vanity Books International, Delhi.</p> <p>2. Kalakota, Ravi and Shinston Andrew B: <i>Frontiers of Eletronic Commerce</i>, AddisonWesley.</p>
	<p>UNIT II</p> <p>Changing Structure of Organisation – The Impact of E-Commerce on Various Business Sectors such as Entertainment, Education, Health Services, Publishing and Financial Services. Socio- Economic Impacts of E-Commerce. Electronic Payment System: Types of Payment System — E-Cash and Currency Servers, E-Cheques, Credit Cards, Smart Cards, Electronic Wallets, and Debit Cards. Electronic Data Interchange, Digital Signatures, Cryptography, Payment Gateway Contactless Cards, RuPay Cards, UPI, RTGS, NEFT, IMPS, AePS, E-Money. Benefits and Limitations of E – Payment System.</p>	<p>3. Minoli and Minoli: <i>Web Commerce Technology Handbook</i>, Tata McGraw Hill, NewDelhi.</p> <p>4. Schneider, Gray P.: <i>Electronic Commerce, Course Technology</i>, Delhi.</p>
	<p>Unit III</p>	

	<p>Basic technologies of E-business, Website & Internet Utility Programs, Web Hosting, E-commerce Requirement, and software. Digital Marketing: Concept, difference between Traditional and digital marketing, Digital marketing strategies, SMM, SEO, Viral marketing, significance of content and Affiliate marketing. E-learning: Introduction, Advantages and disadvantages of E-learning, Instructional Strategies, Media and Technologies in E-Learning and evaluation of E- learning</p>	
	<p>UNIT-IV</p> <p>E- Start-ups – Meaning, Nature of E – Startups, Types, Procedure to Start E start-ups, Funding Agencies for Start-ups, draft a Business Plan of your own. Case Studies on E- Startups, Challenges and Steps of Launching Online Business, Benefits and Limitations of Online Business. Meaning and benefits of E-Procurement. Types & Drivers of e-procurement. Components of e- procurement systems. Implementation of e- procurement system, Reasons behind the success of e-commerce companies - Case studies of Walmart, Amazon, IKEA, Starbucks, PhonePe, Flipkart, Big Basket, Justdial, OLX and OYO.</p>	

	<p>Unit V</p> <p>Managing Web site development, techniques of search engine optimization and Evaluating Websites on design criteria. Concept: E-commerce security, protecting, networks, policies, and procedures. Legal Aspects of E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features and Guidelines on cyber securities.</p>	
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SUBJECT NAME: MANAGEMENT OF FINANCIAL SERVICES

COURSE CODE: MCOMF304

Course Objectives:

CO1: Develop the knowledge of the financial system in India.

CO2: Analyze different risks and ways to manage them.

CO3: Express the concept of Securities market and Mutual Fund in India.

CO4: Incorporate the knowledge of issue process and securitization.

CO5: Develop the awareness of various financial services and methods to access it.

Course Outcome

CO1: Develop a comprehensive understanding of the structure, functions, and regulations governing the financial system

CO2: Equip students with skills to analyze and manage risks effectively within financial services.

CO3: Gain proficiency in understanding India's securities market and mutual fund industry

CO4: Develops expertise in managing the issuance of securities and debt securitization processes

CO5: Enables the students to understand and apply the principles and practices of lease, hire purchase, instalment systems, venture capital, and factoring

Subject	Syllabus	Books for reference
Management of Financial Services MCOMF304	Unit 1 Financial Services and Financial System An Overview of the Financial System; components of financial system; types of financial services	Chandrasekhar, F. S., & Eakins, S. G. (2018). <i>Financial Markets and Institutions</i> (9th ed.). Pearson Education. Sureswaran, R. (2020).

		<p><i>Financial Services in India: Concept and Application.</i> New Delhi: McGraw Hill Education.</p> <p>. S., & Hudgins, S. C. (2018). <i>Bank Management & Financial Services</i> (9th ed.). McGraw-Hill Education.</p> <p>ii, V. G. (2019). <i>Management of Financial Services in India.</i> New Delhi: McGraw</p>
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		<p>Hill Education.</p> <p>L. M., & Mahakud, J. (2017). <i>Financial Institutions and Markets: Structure, Growth and Innovations in India.</i> New Delhi: McGraw Hill Education.</p>
	<p>Unit 2 Management of Risk In Financial Services</p> <p>Credit risk; Liquidity risk; Market risk; Operational risk; Techniques to reduce risk; Role of Technology in Risk Management</p>	
	<p>Unit 3 Securities market and Mutual Fund in India</p> <p>Concept and regulation of securities market, derivative market.</p>	

	<p>Evolution of Mutual Fund Industry; Classification of Mutual Funds; Performance measures of mutual funds; Structure of Mutual fund Industry in India</p>	
	<p>Unit 4 Management of Issue Of Securities, Debt Securitization Initial Public Offer; Book Building process; Global Depository Receipt; Securitization; Taxation of Securitization Types of securitizations In India, Obstacles in Securitization</p>	<p>In</p>
	<p>Unit 5 Lease, Hire Purchase, Instalment, Venture Capital and Factoring Concept of Lease Financing; Leasing in India; Concept & Meaning of Hire purchase Venture capital; Venture Capital Cycle/ Process; Stages of Venture capital Financing; Steps in Venture capital Financing; Valuation of Business venture by venture Capitalists; Factoring</p>	

M.COM FOURTH SEMESTER

SUBJECT NAME: RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS

COURSE CODE: MCOMC401

Course objectives:

CO1: To Describe the meaning of a research, the types of research and the different steps in the process of research.

CO2: To Explain the method of formulation of a research problem and technique of defining it.

CO3: To Discuss the different types of research designs.

CO4: To Describe the different concepts of sampling and its basics.

CO5: To develop the knowledge to test the hypothesis.

Course Outcomes:

CO1: The students will be able to understand the basics of research and its significance

CO2: The students will be able to apply real world scenarios cases in framing research problems

CO3: The students will familiarise themselves with the process of doing research

CO4: The students will understand the techniques of solving a research problem

CO5: The students will use the research method to solve various business problems

Subject	Syllabus	Books for Reference
<p>Research Methodology and Statistical Analysis MCOMC401</p>	<p>Unit 1</p> <p>Research: Meaning, Objective and Importance: Meaning and objectives of research, types of research, the significance of and approach to research, and various steps in a research process.</p>	<p>Uma Sekaran, R. (2017). <i>Research Methods for Business: A Skill Building Approach</i> (7th ed.). Wiley India Pvt Ltd.</p>
	<p>Unit 2</p> <p>Meaning and Definition of a Research Problem: Selection of a sample, various steps for selecting a sample, types of samples and ways to determine the size of a sample.</p>	<p>Ghauri, P., & Grønhaug, K. (2010). <i>Research Methods in Business Studies: A Practical Guide</i> (4th ed.). Pearson Education India.</p> <p>Kothari, C. R. (2017). <i>Research Methodology: Methods and Techniques</i> (4th ed.). New Age International (P) Ltd.</p>
	<p>Unit 3</p> <p>Sampling Design and Sampling Fundamentals:</p> <p>Significance of census and sample survey, Implications of sample design, Important concepts of sampling, and significant steps involved while designing a sample, Criteria related to the choice of sampling procedure, criteria for selecting a sample procedure, Selection of a random sample and the significance of random sampling, Need for sampling, fundamental</p>	<p>Agarwal, R. P., & Sankhla, S. K. (2015). <i>Statistical Methods: Concepts, Application and Computation</i>. New Delhi: Vikas Publishing House.</p> <p>Khan, M. Y., & Jain, P. K. (2017). <i>Statistical Techniques in Business and</i></p>

	<p>definitions of sampling, important sampling distributions, significance of the central limit theorem and concept of standard error, the methods for estimating the population parameters in statistical analysis, methods of estimating population proportion, Important factors for determining the sample size through the approach based on precision rate and confidence level.</p>	<p><i>Economics</i> (17th ed.). Tata McGraw-Hill Education.</p>
<p>Unit 4</p> <p>Data Processing: Data Editing, Field Editing, centralized in house editing, Coding, Coding Closed ended structured Questions, Coding open ended structured Questions, Classification and Tabulation of Data.</p>		
<p>Unit 5</p> <p>Testing of a hypothesis - concept of hypothesis - Null and Alternate, types of errors, type I and type II errors, concept of size and power of a test. Hypothesis - single population mean (small and large samples), equality of two population means (small and large samples), Single population proportion, equality of two population proportions.</p>		

SUBJECT NAME: CORPORATE TAX LAWS & PLANNING

COURSE CODE: MCOMF403

Course Objectives:

CO1: To familiarise students with the concept of tax planning and management

CO2: To familiarise students with the basics of tax structure in India

CO3: To make the students aware of the provisions relating to Minimum Alternate Tax

CO4: To make the students understand the concept of tax planning and management.

CO5: To make the students aware of the provisions of tax planning and management according to the nature and forms of business.

Course outcomes:

CO1: The students will be able to understand the basic of direct tax structure of India.

CO2: The students will be able to understand the concept of tax planning and management

CO3: The students would be able to understand the structure of MAT and dividend tax in India.

CO4: The students would be able to understand the structure of dividend tax in India.

CO5: The students will be able to understand the different aspects of tax planning as per the nature and forms of business.

Subject	Syllabus	Books for Reference
Corporate Tax Laws & Planning MCOMF403	Unit 1: Basics of Direct Tax in India	Singhania, V., & Singhania, A. (2020). <i>Students Guide to Income Tax Including GST - Problems & Solutions</i> . New Delhi: Taxmann Publications Pvt. Ltd.
	Unit 2: Introduction, Corporate Tax Planning, Tax Avoidance, Tax Evasion, Factors & Methods.	

	Unit 3: Taxation of Companies, Residential status & Incidence of Tax for Corporate Assessee, Taxation of Company-Computation of tax liability, MAT-Provision, MAT Credit	Garg, G. (2019). <i>Direct Taxes Ready Reckoner</i> . New Delhi: Bharat Law House Pvt. Ltd. Kanga, P., & Palkhivala, R. D. (2019). <i>The Law and Practice of Income Tax</i> . Mumbai: LexisNexis India.
	Unit 4: Dividend tax, Tax planning-I, Dividend Tax-Types of dividends, Case study on dividend tax	Kanga, P., & Palkhivala, R. D. (2018). <i>Tax Planning for Individuals & HUFs (A.Y. 2020-21)</i> . Mumbai: LexisNexis India.
	Unit 5: Tax Planning and management as per the nature and form of business	Bhatia, B. B., & Vasistha, K. K. (2020). <i>Master Guide to Income Tax Act</i> . New Delhi: Bharat Law House Pvt. Ltd.

SUBJECT NAME: INVESTMENT MANAGEMENT

COURSE CODE: MCOMF404

Course Objectives:

CO1: To explain the concept of different types of investments.

CO2: To apply the concept of Investment Mechanism and Investment Alternatives.

CO3: To conduct Stock Market Analysis.

CO4: To study the concept of personal financial planning.

CO5: To study the concept of portfolio management and hedging.

Course Outcomes:

CO1: The students will be able to understand and learn about the investment procedure and mechanism.

CO2: The students will be abreast with the concept of different investment avenues.

CO3: The students will be able to conduct stock market analysis.

CO4: The students will be able to prepare personal income and expense statement and balance sheet.

CO5: The students will be able to construct portfolio using the concept of hedging.

Subject	New Syllabus	Books reference
Investment Management: MCOMF404	Unit 1: The Concept of Investing Introduction, Investment, Speculation, Gambling, Increasing Popularity of Investments, Features of an Investment Programme, Risks of Investment, Finance Vs. Investments: Interacting Decision elements, Investment Management and Other Disciplines Unit 2: Personal Financial Planning Writing of personal financial plans, b) Understanding Personal Finance: -The Building Blocks to Achieving Personal Financial Success through Investment. Unit 3: Investment Mechanism and Investment Alternatives (Equity, Exchange Traded funds, bonds, debentures, mutual funds, ELSS, SIP, bullion, commodities, Forex, derivatives, property, Fixed Deposits, Recurring Deposits, Post life insurance, Unit Link Insurance Plan, Insurance Term plan)	Fundamentals of Investment Management; V.K. Bhalla

	<p>Unit 4: Market Place:</p> <p>New Issue Market, The Stock Markets in India, Listing of Securities, The Brokerage Business, Clearing and Settlement System, Investment Companies, Market Indexes, Security Credit Ratings, Capital Market Reforms</p> <p>Unit 5: The Concept of Hedging, Portfolio Analysis and Management. Managing Financial Turmoil, Success in Investment, Case study of successful Investors.</p>	
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SUBJECT NAME: PROJECT WORK

COURSE CODE: MCOMC402

Course Objectives

CO1: To help the candidates acquire the ability to make links across different areas of knowledge and to generate, develop and evaluate ideas and information so as to apply these skills to the project task.

CO2: To enable the candidates to acquire the skills to communicate effectively and to present ideas clearly and coherently to a specific audience in both the written and oral forms.

CO3: To help the students in acquiring collaborative skills through working in a team to achieve common goals.

CO4: To enable the students to be able to learn on their own, reflect on their learning and take appropriate action to improve it.

CO5: To help the students make real life decisions and propose solutions to the problems of the society.

Course Outcomes:

CO1: The students will be able to demonstrate their ability, individually and as a group, by applying the knowledge learned to develop a project task.

CO2: The students will be able to develop and evaluate ideas and information so as to apply these skills as they carry out a project task.

CO3: The students will be able to present ideas clearly and coherently to a specific audience in both the written and oral forms.

CO4: The students will be able to understand research principles to real life problems

CO5: The students will develop the communication skills to participate in a group setting.

Evaluation process:

Course Code	Course	Internal Examination					External Examination					Max. Marks
		Written Marks	Viva Voce	Max. marks	Converted Marks	Qualifying Marks	Written Marks	Viva Voce	Max marks	Converted Marks	Qualifying Marks	
MCOMC402	PROJECT WORK	75	25	100	50	25	75	25	100	50	25	100

SUBJECT NAME: INTERNATIONAL MARKETING

COURSE CODE: MCOMM403

Course Objectives:

CO1: Understand the role and importance of advertising in marketing and its impact on consumer behaviour.

CO2: Analyze various advertising media and determine the most effective channels for different marketing objectives.

CO3: Develop skills in creating compelling advertising campaigns and promotional strategies.

CO4: Evaluate the effectiveness of advertising and sales promotions through various metrics and methods.

CO5: Learn to integrate advertising and sales promotion strategies with overall marketing plans

Course Outcome:

CO1: Apply advertising theories and concepts to create effective marketing communications.

CO2: Integrate advertising and sales promotion strategies with broader marketing strategies to achieve organizational objectives.

CO3: Analyze and select appropriate advertising media channels for specific marketing goals.

CO4: Design and implement advertising campaigns and sales promotions that drive consumer engagement and sales.

CO5: Measure the success of advertising and sales promotion activities using relevant metrics and evaluation techniques.

Subject	Syllabus	Books for Reference
<p>INTERNATIONAL MARKETING MCOMM403</p>	<p>Unit 1: Introduction to Advertising Management: Definition and Scope, Advertising Theories and Models</p> <p>Unit 2: Advertising Media and Planning: Advertising Media Overview, Creative Strategy and Copywriting</p> <p>Unit 3: Advertising Campaign Management: Campaign Planning and Development, Advertising Agencies</p> <p>Unit 4: Sales Promotion, Introduction to Sales Promotion, Designing Sales Promotion Programs</p> <p>Unit 5: Measuring Advertising and Sales Promotion Effectiveness: Metrics and Methods for Evaluation, Current Trends and Future Directions</p>	<ul style="list-style-type: none"> • Belch, G. E., & Belch, M. A. (2018). <i>Advertising and Promotion: An Integrated Marketing Communications Perspective</i> (11th ed.). McGraw-Hill Education. • Shimp, T. A., & Andrews, J. C. (2017). <i>Advertising, Promotion, and Other Aspects of Integrated Marketing Communications</i> (10th ed.). Cengage Learning. • Batra, R., Myers, J. G., & Aaker, D. A. (1996). <i>Advertising Management</i>. Pearson Education

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ADVERTING MANAGEMENT AND SALES PROMOTION

COURSE CODE: MCOMM404

Course Objectives:

CO1: Understand the fundamental concepts and scope of international marketing and its importance in global business.

CO2: Analyze the international marketing environment, including economic, political, legal, and cultural factors that influence marketing strategies.

CO3: Develop skills in conducting international market research and formulating market entry strategies.

CO4: Learn to adapt and implement the marketing mix (product, price, place, promotion) for international markets.

CO5: Evaluate and apply ethical considerations and sustainable practices in international marketing activities.

Course Outcome:

CO1: Apply international marketing concepts and theories to develop strategic global marketing plans.

CO2: Analyze the impact of economic, political, legal, and cultural environments on international marketing decisions.

CO3: Conduct comprehensive international market research to identify opportunities and formulate entry strategies.

CO4: Adapt the marketing mix elements (product, price, place, promotion) to suit diverse international markets.

CO5: Evaluate and implement ethical practices and sustainable strategies in global marketing operations

Subject	Syllabus	Books for Reference
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**ADVERTISING
MANAGEMENT AND
SALES PROMOTION**

MCOMM404

Unit 1: Introduction to International Marketing: Definition and Scope, International Marketing Environment, Theories of International Trade and Investment

Unit 2: International Market Research and Entry Strategies: International Market Research, International Market Entry Strategies, Evaluating and Selecting International Markets

Unit 3: International Marketing Mix: Product Decisions, Pricing Decisions, Distribution Decisions, Promotion Decisions

Unit 4: International Marketing Strategies: Global Market Segmentation, Global Marketing Strategies, Digital Marketing in the International Contexts

Unit 5: Emerging Issues in International Marketing: Ethical and Social Responsibility in International Marketing, Sustainable Marketing, Future Trends in International Marketing

- Schiffman, L. G., & Cateora, P. R., Gilly, M. C., & Graham, J. L. (2020). *International Marketing* (17th ed.). McGraw-Hill Education.
- Czinkota, M. R., & Ronkainen, I. A. (2013). *International Marketing* (10th ed.). Cengage Learning.
- Keegan, W. J., & Green, M. C. (2017). *Global Marketing* (9th ed.). Pearson.