KALIABOR COLLEGE

(Autonomous)

Kuwaritol, Nagaon, Assam

COURSES OF STUDY

FOR

2-YEAR POSTGRADUATE PROGRAMME

IN COMMERCE

(COURSEWORK & RESEARCH)

UNDER

NATIONAL EDUCATION POLICY (NEP) – 2020

AND

UGC CURRICULUM & CREDIT FRAMEWORK

FOR POSTGRADUATE PROGRAMMES

PG DEPARTMENT OF COMMERCE

KALIABOR COLLEGE

2-YEAR MASTER IN COMMERCE

Under NEP - 2020

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Credit Level	Semester	Type of Course		Course Title	Credit	Total Credit
	II	Core		Research Methodology	4	20
		Core		Entrepreneurship Management	4	
		Core		Strategic Management	4	
		Core		Industrial Relations and Labour Laws	4	
		DSE - 2	Accounting	Advanced Cost Accounting	4	
			Finance	International Financial Management		
			Management	Contemporary Issues in Marketing		

Learning Outcome-Based Curriculum Framework (LOCF)

For 2-Year Master in Commerce (M.Com.)

Postgraduate Programme under NEP – 2020 Guidelines

From Academic Year 2026–2027

PREFACE

The Two-Year Master of Commerce (M.Com.) Programme under NEP - 2020 aims at equipping students with advanced knowledge along with core research, and professional skills in Commerce and Business studies. The aim of the program is to instil analytical thinking managerial skill with ethical values and practical understanding through a balance of theory research and skill - based learning. The Learning Outcome - Based Curriculum Framework (LOCF) is followed that focuses on Academic flexibility, Multidisciplinary learning, entrepreneurship, Digital Competency and Research Orientation. The program aims to instil in students the leadership qualities, problem-solving abilities and social responsibility expected in higher education, work and professional life. The syllabus combines theoretical grounding with practical exposure, digital skills, research competence and experience to gear up learners for academic, professional and entrepreneurial pursuit in commerce, business, finance, management and allied sectors. The programme also helps in fostering critical thinking skill, capacity for independent research, leadership qualities, commitment to lifelong learning, through course work, project work, seminars and workshops, case studies, internship/fieldwork, and research - based activities.

PROGRAMME SPECIFIC OUTCOMES (POS)

After successful completion of the Master of Commerce (M.Com.) Programme, the students will be able to:

POs	Programme Outcomes
PO1	Demonstrate an advanced knowledge in commerce, accounting, finance, management, taxation, marketing, economics, and business analytics.
PO2	Use analytical, quantitative, statistical, and research skills for solving complex business and managerial problems.
PO3	Evaluate financial statements, business performance, market trends, and investment opportunities using advanced financial and managerial techniques.
PO4	Acquire competency in research methodology, data analysis, interpretation, and academic writing for independent research.

PO5	Develop strategic thinking, leadership qualities, managerial abilities, and entrepreneurial competencies.
PO6	Application of several legal, ethical, taxation, labour, and regulatory frameworks in professional and business practices.
PO7	Utilise digital technologies, statistical software, accounting tools, and business information systems efficiently.
PO8	Communicate effectively in academic and professional environments through presentations, discussions, and report writing.
PO9	Demonstrate innovation, entrepreneurship, and sustainability-oriented approaches in business and management practices.
PO10	Exhibit ethical values, social responsibility, and commitment towards sustainable and inclusive development.

M.COM SYLLABUS

M.COM. FIRST SEMESTER

Course Title: Digital Technologies in Business

Course Code: COM-PG-XXXX

Course Type: Core Course

Framework: NEP 2020 and LOCF-based Curriculum

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objectives

The course aims to:

1. Develop conceptual and practical understanding of digital technologies and their applications in modern business organisations.
2. Enhance knowledge of digital platforms, enterprise systems, cybersecurity, and data-driven business decision-making.
3. Enable learners to understand ethical, legal, and managerial implications of digital technologies in business operations.
4. Equip students with skills required for technology-enabled business management and digital entrepreneurship.

Course Outcomes (COs)

After successful completion of the course, students will be able to:

CO1: Explain the role and significance of digital technologies in contemporary business environments.

CO2: Apply digital tools and platforms for business communication, e-commerce, and digital transactions.

CO3: Analyse business data using digital and analytical tools for managerial decision-making.

CO4: Evaluate the applications of emerging technologies such as Artificial Intelligence, Cloud Computing, Blockchain, and Internet of Things in business.

CO5: Understand cybersecurity, ethical practices, and legal issues associated with digital business operations.

Course Contents

Unit I: Introduction to Digital Business Environment

Concept, nature, and scope of digital technologies in business; Digital transformation and digital economy; Information systems and digital infrastructure in organisations; Role of Information and Communication Technology (ICT) in business; Digital business models and platform economy; Industry 4.0 and smart business environment; Opportunities and challenges of digitalisation in business.

Unit II: E-Commerce and Digital Business Platforms

E-commerce: Concept, features, and types; E-business models: B2B, B2C, C2C, C2B and G2C; Digital marketing: SEO, SEM, social media marketing and content marketing; Online retailing and digital customer relationship management in digital business; Electronic payment systems and digital banking; UPI, mobile wallets, FINTECH, and digital financial services; Legal and regulatory framework of e-commerce in India.

Unit III: Business Analytics and Enterprise Systems

Introduction to business analytics and data-driven decision-making; Types of business analytics: descriptive, predictive, and prescriptive; Big data and data management in business; Enterprise Resource Planning (ERP) systems; Management Information System (MIS) and Decision Support System (DSS); Enterprise Resource Planning (ERP) systems; Customer Relationship

Management (CRM) and Supply Chain Management (SCM) systems; Applications of analytics in finance, marketing, HR, and operations.

Unit IV: Emerging Technologies in Business

Artificial Intelligence (AI) and Machine Learning in business; Cloud Computing and its business applications; Blockchain technology and cryptocurrency ecosystem; Internet of Things (IoT) and smart business operations; Automation and robotic process automation (RPA); Digital innovation and technology-enabled entrepreneurship; Future trends in digital business technologies.

Unit V: Cybersecurity, Ethics and Digital Governance

Concept and importance of cybersecurity in business; Cyber threats, cybercrimes, and data breaches; Data privacy and protection mechanisms; Ethical issues in digital business practices; Intellectual property rights in digital environment; Cyber laws and Information Technology Act in India; Digital governance, sustainability, and responsible use of technology

Suggested Readings

1. Laudon, Kenneth C. and Laudon, Jane P. (2022). *Management Information Systems: Managing the Digital Firm* (17th ed.). Pearson Education.

2. Chaffey, Dave (2019). *Digital Business and E-Commerce Management* (7th ed.). Pearson Education.

3. Stair, Ralph M. and Reynolds, George W. (2019). *Principles of Information Systems* (13th ed.). Cengage Learning.

4. Kapoor, Chetan and Kansal, Purva (2014). *E-Governance in India: Concepts, Issues and Implementation*. Prentice Hall India.

5. Desai, Vasant (2020). *Digital Marketing: A Practical Approach*. Himalaya Publishing House.

Course Title: Organisational Behaviour

Course Code: COM-PG-XXXX

Course Type: Core Course

Framework: NEP 2020 and LOCF-based Curriculum

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective (CO):

The course aims to:

1. To demonstrate a detailed overview of various behavioural aspects of working in an organisation i.e., interplay of individuals, groups, organisational structure and workplace.
2. To gain deep insights of intra-individual processes and inter-personal group processes and its implications on organisational behaviour by understanding organisational goals and effectiveness.

Course Outcome (LO)

After successful completion of the course, students will be able to:

CO1: To demonstrate the overview of Organisational Behaviour (OB) Framework by highlighting the minutes of OB and organisation-environment interface;

CO2: To understand importance of Personality, Values, Attitudes, Perception, Learning and Motivation and its application in workplace;

CO3: To highlight the importance of Group Dynamics, Leadership, Conflict, Negotiation and Control for understanding inter-personal group processes; and

CO4: To know organisational goals and organisational effectiveness for goal attainment of the organisation.

Course Contents

Unit - I: Overview of OB Framework

Concept and Features of OB; Organisational Theory vs OB; Determinants of OB; Challenges of OB; Emergy and Trist Typology of Environment; Nature of Organisation-Environment Interface; OB in times of Globalization.

Unit - II: Intra-Individual Processes

Personality: Concept and Determinants of Personality; The Big Five Trait Model; personality traits influencing behaviour.

Values And Attitudes: Concept and Types of Values; Concept of Attitude; Attitude and Individual Behaviour- Cognitive Dissonance and Self-Fulfilling Prophecy; Job related Attitudes.

Learning: Concept of Learning; Theories of Learning: Classical Conditioning, Operant Conditioning, Cognitive Processes and Social Behaviour; Strategies of Reinforcement.

Motivation: Concept of Motivation; Theory X; Theory Y; Maslow's Need Hierarchy Theory; Herzberg's Motivation Model; Vroom's Valence-Expectancy Theory.

Unit - III: Inter Personal Group Processes

Group Dynamics: Concept of Group Dynamics; Reasons for Formation of Groups; Group Structure; Group Cohesiveness: Concept and Factors; Concept of Quality Circle; Techniques of Group Decision Making.

Leadership: Concept and Styles of Leadership; Great Man Theory of Leadership; Trait Theory; Managerial Grid; Fielder's Contingency Model; House Path Goal Theory.

Dynamics of Conflicts: Concept and Types of Conflicts; Modes of Handling Conflict; Concept of Negotiation; Negotiation Skills and Strategies.

Transactional Analysis and Johari Windows Control: Need and Significance of Control in OB; Control of Human Element; Reasons for Human Resistance to Control.

Unit - IV: Organisational Goals and Effectiveness

Organisational Goals: Concept of Organisational Goal; Goal Distortion; Goal Displacement; Goal Setting Process; Influence of Environment on Organisational Goals.

Organisational Effectiveness: Factors affecting Organisational Effectiveness; Approaches to Effectiveness: Goal Attainment Approach, Strategic Constituency Approach and Behavioural Approach

Suggested Reading:

1. Davis, & Newstorm. (n.d.). Human Behaviour at Work.
2. Luthas, F. (n.d.). Organisational Behaviour.
3. Robbins, S. (n.d.). Organisational Behavior (Vol. 9th Edition).
4. Sekaran, U. (n.d.). Organisational Behaviour.
5. Singh, & Chhabra. (n.d.). Organisation Theory and Behaviour. Dhanpat Rai & Co.
6. Singh, K. (n.d.). Organisational Behaviour Text and Cases.

Course Title: Financial Markets and Institutions

Course Code: COM-PG-XXXX

Course Type: Core Course

Framework: NEP 2020 and LOCF-based Curriculum

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective

The main objectives of the course are -

1. To help students understand the role and functions of various financial institutions and markets, with special reference to the Indian financial environment.
2. To Provide knowledge relating to various financial services, contemporary financial instruments, and the role of financial institutions in promoting economic and financial development.
3. To Equip learners with conceptual and analytical competencies required for examining financial market operations, evaluating financial instruments and services, and understanding financial decision-making in modern economies.

Course Outcomes

After successful completion of the course, students will be able to:

CO1: To understand the significance of different financial institutions.

CO2: To identify the various financial instruments traded in the Indian financial market.

CO3: To learn about the international financial services available in India.

CO4: To understand different types of financial processes of the financial market and the banking system.

Course Contents

Unit 1: Financial System: Concept and Functions of a Financial System; Components and Structure of Indian Financial System, Financial Development and Economic Development, Indicators of financial Development; Reforms in the Indian Financial System, Integration of Indian Financial Markets with Global Financial Markets.

Unit 2: Financial Markets: Functions, Types; Money Market: Nature, Scope and General functions, Types of money markets instruments: Call Money Market, Treasury Bill Market, Commercial Bills, Certificate of Deposits, and Repos, RBI regulation on money market, Money Market Mutual Fund, Commodity market.

Unit 3: Capital Market: Nature, Scope and General functions, Primary Market, Equity Market, Debt Market, IPOs, and Private Placement; Book Building process, Secondary Market- stock exchanges, their functions, Instruments traded in stock markets: Equity Shares, Debentures, Exchange Traded Funds, Trading Mechanism, Corporate Listings: Listing and Delisting of Corporate Stocks, Capital market regulations, Credit guarantee market, Development Finance Institution, Major international stock markets, Derivative market.

Unit 4: Money and Commercial Banks: Money supply-meaning and functions, Measures for controlling money supply, Credit creation process, Types of Banks and Banking system, Structure of Commercial Banks in India, Recent Developments in Banking Operations: E-Banking, Mobile Banking, Core Banking Services, Electronic Fund Transfer, RTGS and NEFT, International banking-meaning, features and functions, Organizational forms of international banking, Offshore Banking.

Unit 5: Financial Services: Leasing, Depository Services, Factoring, Credit Rating Services, Venture Funds, Mutual Funds and Insurance; Contemporary Financial Instrument- Floating Rate bonds, Deep Discount bonds, Differential shares, Collateralized Debt Obligations, Municipal Bond.

Suggested Books:

1. The Indian Fiancial System by Bharati Pathak, Pearson Education.
2. Financial Institutions and Markets by L M Bhole, Tata MC Graw Hill.
3. Dynamics of Financial Markets and Institutions in India by R M Srivastava and Divya Nigam, Excel Books.
4. Indian Financial System by H R Machiraju, Vikas Publishing House.
5. The Indian Financial System and Development by Vasant Desai, Himalaya Publishing House

Course Title: Financial Reporting and Analysis

Course Code: COM-PG-XXXX

Course Type: Core Course

Framework: NEP 2020 and LOCF-based Curriculum

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objectives

The course is designed to:

1. Strengthen theoretical, analytical, and applied knowledge for the preparation, interpretation, and analysis of financial statements.
2. Familiarise students with the International Financial Reporting Standards (IFRS), their scope, objectives, and application in global business contexts.
3. Provide a thorough understanding of the conceptual framework of accounting, including objectives, users, qualitative characteristics, recognition, and measurement of financial statement elements.
4. Introduce the regulatory framework for the preparation and presentation of financial statements, including relevant provisions of Companies Act, Accounting Standards, and SEBI guidelines, as well as national differences in reporting practices.
5. Develop skills to apply accounting ratios, liquidity analysis, and valuation techniques for effective financial decision-making, performance evaluation, and solvency assessment.

Course Outcomes (COs)

After successful completion of the course, students will be able to:

CO1: Demonstrate a comprehensive understanding of IFRS, their objectives, scope, and interpretation for financial reporting.

CO2: Explain the conceptual framework of accounting issued by ICAI and IASB, and apply it in the preparation and analysis of financial statements.

CO3: Analyse regulatory frameworks, compare Indian Accounting Standards with IFRS, and evaluate national differences in financial reporting practices.

CO4: Apply reporting criteria including segmental reporting, accounting policies, directors' report, and notes to accounts to enhance the usefulness and transparency of financial statements.

CO5: Utilise accounting ratios, liquidity measures, and asset/liability valuation methods to assess financial performance, solvency, and structural health of organisations for decision-making purposes.

Course Contents

Unit I: The Conceptual Framework for the Preparation and Presentation of Financial Statements

Meaning and significance of conceptual framework of financial statements; Issued by **ICAI** and **IASB under IFRS** covering - Objectives and users of financial statements; The reporting entity; The qualitative characteristics that determine the usefulness of information in financial statements ; The definition of the elements of financial statements; The recognition of the elements from which financial statements are constructed; The measurement of assets and liabilities reported in financial statements; Concepts of capital and capital maintenance.

Unit II: International Financial Reporting Standards and their Scope and Objectives

International Accounting Standards Committee Foundation (**IASCF**) and its objectives and responsibilities; International Financial Reporting Interpretations Committee (**IFRIC**).

Unit III: Regulatory Framework and National Differences and Reporting Criteria

The regulatory frameworks for the preparation and presentation of financial statements; Relevant provisions of Companies Act and compliance with the Accounting Standards and SEBI Guidelines; Comparison of Indian Accounting Standards and IFRS; National differences in financial reporting practices; Reasons for national differences in financial reporting practices; Attempts to reduce national differences.

Unit IV: Application of Accounting Ratios in Decision Making

Liquidity Ratio - Application of Accounting Ratios in the analysis of working capital and inter-firm comparison; Ratio analysis for performance evaluation (Activity and Profitability); Ratio analysis for financial health (Solvency and Structural Analysis).

Suggested Readings

1. **Foster, George. (1986).** *Financial Statement Analysis* (2nd ed.). Pearson Education, New Delhi.
2. **Banerjee, Bhabatosh. (2010).** *Financial Policy and Management Accounting*. Prentice Hall of India, New Delhi.
3. **Sikidar, Sujit & Gautam, H. C. (2006).** *Financial Statement Analysis*. New Central Book Agency, Kolkata.
4. **Khan, M. Y. & Jain, P. K. (2018).** *Management Accounting* (8th ed.). Tata McGraw Hill Education, New Delhi.
5. **Bhattacharjee, Ashish Kumar. (2017).** *Financial Accounting for Business Managers* (5th ed.). Prentice Hall of India, New Delhi.
6. **Porwal, L. S. (2009).** *Accounting Theory*. Tata McGraw Hill Publishing Company Ltd., New Delhi.

Course Title: Advanced Tax Planning

Course Code: COM-PG-XXXX

Course Type: Core Course

Framework: NEP 2020 and LOCF-based Curriculum

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objectives

The course is designed to:

1. Develop a comprehensive understanding of the concepts, principles, and practices of tax planning, tax management, and contemporary taxation under the Indian Income Tax framework.
2. Enhance analytical competence in designing tax planning strategies through appropriate selection of business forms, business decisions, investment choices, and timing of financial transactions.
3. Provide knowledge regarding tax planning considerations applicable to individuals, partnership firms, associations of persons, and corporate entities in different business situations.
4. Equip learners with conceptual, analytical, and practical skills required for interpreting tax laws, ensuring tax compliance, and applying tax planning techniques for effective financial and managerial decision-making.

Course Learning Outcomes

After successful completion of the course, students will be able to:

CO1: Building ability to compute, analyze and interpret the regulations, laws and statements of Income Tax.

CO2: Understanding the applicability of the Income Tax Act.

CO3: Identifying the tax compliance requirements.

CO4: Developing tax planning strategies under different heads of income.

Course Contents

Unit I: Meaning concept of tax planning and tax management- distinction between tax planning, tax evasion and tax avoidance with illustrations. Tax planning through selection of suitable form of business organization, selection of type of business and industry and location; diversion of income and application of income. Limitations of Tax Planning, Carry Forward and Set off of Losses.

Unit II: Tax planning through the provisions of section 10 of the Income Tax Act. Relating to 'tax free incomes'- tax planning in regard to salary income of an individual; deductions and exemptions allowed in computing income from salaries and income from house property. Tax planning in regard to setting up and dates of commencement of business, make or buy decision; valuation of stock and export and domestic sales decision.

Unit III: Capital assets in the context of capital gains and assets outside the purview of capital gains- taxation of long term and short-term capital gains and exemptions thereof, for tax planning purposes.

Unit IV: Tax planning in regard to residuary and non-residuary headings of income from other sources; taxability of interest on government securities and dividend from Indian companies- Tax planning and clubbing of incomes under section 64 of the IT Act. Important factors to be considered in regard to tax planning in case of an individual with reference to splitting of income and investment of surplus funds in selected securities. Tax planning and tax deducted at source and advance payment of tax by an individual assesses.

Unit V: Tax planning by a partnership firm assessed as such and as association of persons. Tax planning by a company through the timing of payment of statutory dues, joint ventures abroad and foreign collaboration and transfer from holding company to subsidiary. Function of the tax planning department of a company.

Suggested Readings

1. Taxation- Vinod Kr. Singhania, Taxmann Publication, New Delhi.
2. Official publication of national institute of Financial Planning, New Delhi.
3. Official Publication of CBDT, New Delhi.
4. Direct Taxes, Income Tax, Wealth Tax and Tax Planning; Pearson Eduction, New Delhi.
5. Direct Taxes Law and Practice – Taxmann Publications
6. Income Tax Law and Practice – Kalyani Publishers
7. Income Tax Law and Accounts – Sahitya Bhawan Publications
8. Corporate Tax Planning and Management – Bharat Law House
9. Systematic Approach to Income Tax – Bharat Law House

Course Title: Security Analysis and Portfolio Management

Course Code: COM-PG-XXXX

Nature of the Course: Core Course

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hours: 40 Hours

Internal Assessment: 20 Marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objectives

The core objectives of the course are to –

1. Offer a detailed overview of investment management, including applicable finance theories helpful for investment portfolio management.
2. Introduce learners to important financial theories, models, and principles associated with security analysis and investment decision-making.
3. Cultivate analytical capabilities for evaluating securities, assessing market trends, and applying risk–return techniques in portfolio construction and management.
4. Enable understanding of stock market indices, methods of index computation, and their significance in analysing market performance and investment behaviour.
5. Strengthen the ability to apply conceptual and quantitative tools for portfolio selection, performance evaluation, and formulation of sound investment strategies.

Course Outcomes

After successful completion of the course, students will be able to:

CO1: To identify the various forms and traits of investment for portfolio management.

CO2: To understand finance theories related to investment management.

CO3: To develop an analytical approach for analyzing and evaluating investment portfolio.

CO4: To understand the computation of stock market indices and their applicability.

Course Contents

Unit I: Investment: concept of investment, investment objectives, security and non-security form of investment, concept of portfolio management- Active Vs Passive portfolio management; risk and return, types of risk, measurement of risk, Investment vs Speculation.

Unit II: Securities market: securities market and their functions, stock exchanges in India, types of security investments, securities market Indices- purpose, factors influencing construction of index, Global and Indian stock indices, Calculation of indices.

Unit III: Analysis of equity investment: economic analysis, industry and company analysis, fundamental analysis, technical analysis, Types of charts for investments, Investment-related theories: efficient market hypothesis, Neoclassical Theory of Investments, Dow theory Autonomous vs. Induced investment. Herding, Anchoring, Prospect Theory.

Unit IV: Portfolio Analysis: meaning, portfolio risk and return, Markowitz risk-return optimization, single index model, portfolio data, efficient frontier; portfolio selection- risk and investor preference, capital asset pricing model, Methods and Computations of Portfolio Return.

Unit V: Portfolio Revision: meaning, significance, need and constraints, Techniques of Portfolio Revision, portfolio evaluation meaning, performance measurement of portfolios, Sharpe's, Treynor's and Jansens's measure of portfolio performance.

Books Recommended

1. Investment Analysis and Portfolio Management- M. Ranganathanam and R. Madhumathi, Pearson Education.
2. Security Analysis and Portfolio Management- V.A. Avadhani, Himalaya Publishing House.
3. Security Analysis and Portfolio Management- Jordan and Gordon, Prentice Hall India.
4. Portfolio Management –Samir K. Barua, J. Verma & V. Raghunathan, Tata McGraw Hill.
5. Investment Analysis and Portfolio Management- Prasanna Chandra.

Course Title: Strategic Human Resource Management

Course Code: COM-PG-XXXX

Nature of the Course: Core Course

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hours: 40 Hours

Internal Assessment: 20 Marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objectives

The main objectives of the course are to –

1. Impart knowledge about the strategic aspect of human resource management.
2. Make the students understand the linkage between human resource strategies and corporate strategies
3. Introduce learners to strategic human resource practices relating to workforce planning, performance management, compensation, talent management, and organisational development.
4. Strengthen knowledge of emerging human resource challenges arising from globalisation, technological change, workforce diversity, and changing organisational environments.
5. Cultivate analytical and managerial capabilities required for designing, implementing, and evaluating strategic human resource policies and practices across different organisational settings.

Course Outcomes (COs)

After successful completion of the course, students will be able to:

CO1: Explain the concepts, principles, and strategic role of human resource management in organisational growth and effectiveness.

CO2: Analyse the interrelationship between human resource strategies, organisational policies, and corporate strategies in varied business environments.

CO3: Evaluate strategic human resource practices relating to performance management, compensation, leadership, talent management, and organisational development.

CO4: Assess contemporary issues and challenges in strategic human resource management in national and international organisational contexts.

CO5: Apply strategic human resource frameworks and managerial approaches for effective human resource planning, policy formulation, and organisational decision-making.

Course Contents

Unit I: Human Resource Environment

Technology and structure; Workforce diversity; Demographic changes; Temporary and contract labour; Global environment; Global competition; Global sourcing of labour; WTO and labour standards; The changed role of HR in organizations with respect to leading the change and operating from the "Board Room "level; challenges of sustainability with reference to Retention and Talent Management for competitive Advantages.

Unit - II: Performance Management Strategies

Defining key result areas (KRA); Result based performance Linking performance to pay; Seniority Vs. Merit based promotions. Leadership Critical Role in managing internal conflict and internal competition, stress management, work life balance.

Unit - III: Compensation & Retirement Planning

Compensation Management, Objectives and Approaches, Repatriation Process, Key Issues. Process of payment and pay revision. Broad banding; Profit sharing; Executive; Compensation; Variable pay; Constitutional Perspective, International Labour Standards.

Unit - IV: HRM Practices in Various Sectors and HR in International

HRM Policies and Practices in India: in service sector (Banks, Insurance etc.), IT Sector, Retail Sector, MNCs and Large Business Houses; HRM practices in SME Sector; Differences between HRM Domestic and International perspectives; Linking hr to international expansion, international recruitment at different levels, issues in staff Selection and retention; Training and Development, Expatriate Training, Developing International teams; Managing virtual teams.

Unit - V: Re-Engineering HR – Functions and Processes, implementing re-engineering changes; HR Accounting: HRA Introduction, need and objectives, methods and valuation models, benefits of HRA; HRD Audit: Meaning, methodology, issues, audit instruments, Report.

Books Recommended

1. Personnel Management, Text and Cases, Author: C. B. Mamoria and S. V. Gankar, Pub: Himalaya Publications
2. HRD Audit; Author: T. V. Rao; Pub: “Response Books” Leading HR,
3. Delivering Competitive Advantages Author: Clive Morton, Andrew Newall, Jon Sparkes, Pub: Jaico Publishing House 1st edition.
4. Re-engineering of Human Resources Author: Lyle Spencer (Jr) Pub: John Wiley and Sons
5. International HRM – Managing People in International Context, Author: Dowling, Welc

M.COM. SECOND SEMESTER

Course Title: Research Methodology

Course Code: COM-PG-XXXX

Nature of the Course: Core Course

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)
Total Credit Hours: 40 Hours
Internal Assessment: 20 Marks
End Semester Examination: 80 Marks
Total Marks: 100 Marks

Course Objectives

The main objectives of the course are:

1. Develop conceptual understanding of research and scientific inquiry in commerce, management, and social sciences.
2. Educate students with quantitative and qualitative research methods used in business and commerce research.
3. Enable learners to formulate research problems, research hypotheses, and appropriate research designs.
4. Equip students with knowledge of data collection, sampling techniques, and statistical tools for research analysis.
5. Develop competency in report writing, interpretation of results, ethical research practices, and use of digital tools in research.

Course Outcomes (COs)

After successful completion of the course, students will be able to:

CO1: Explain the meaning, scope, significance, and types of research in commerce and business studies.

CO2: Formulate research problems, objectives, hypotheses, and appropriate research designs.

CO3: Apply suitable sampling methods and data collection techniques in research studies.

CO4: Analyse and interpret research data using statistical and analytical tools.

CO5: Prepare research reports, dissertations, and research papers following ethical and academic standards.

Course Contents

Unit I: Introduction to Research Methodology

Research: meaning, nature, scope, and objectives; Research in commerce and business management; Scientific method and social science research; Types of research: basic, applied, exploratory, descriptive, diagnostic and experimental research; Interdisciplinary research; Research process; Identification and formulation of research problem; Review of literature; Variables and concepts in research; Formulation of objectives and hypotheses; Research ethics and integrity in academic research.

Unit II: Research Design and Sampling

Meaning and importance of research design; Types of research design: exploratory, descriptive, diagnostic and experimental designs; Qualitative and quantitative research approaches; Case study method; Survey method; Observation and interview methods; Census and sample survey; Sampling techniques: probability and non-probability sampling; Sample size determination; Scaling techniques and measurement; Reliability and validity of research instruments.

Unit III: Data Collection and Processing

Concept and types of Data; Sources of data: primary and secondary data; Methods of primary data collection; Questionnaire and schedule design; Pilot survey and pre-testing; Editing, coding, classification and tabulation of data; Use of ICT and digital tools in research; Data processing using SPSS/MS Excel; Data visualization and presentation techniques; Ethical issues in data collection and management.

Unit IV: Statistical Tools and Data Analysis

Measures of central tendency and dispersion; Correlation and regression analysis; Hypothesis testing; Parametric and non-parametric tests; t-test, Chi-square test, ANOVA and F-test; Time series analysis and index numbers; Interpretation of statistical results; Application of statistical tools in business decision making; Introduction to multivariate analysis; Use of SPSS in business research.

Unit V: Research Report Writing and Publication

Meaning and significance of report writing; Structure and format of research report, dissertation and thesis; Referencing styles: APA, MLA and Chicago; Citation and bibliography; Research paper writing; Plagiarism and plagiarism detection tools; Research publication process; Journal selection and indexing databases; Research metrics and impact factors; Presentation of research findings; Viva-voce and seminar presentation skills.

Suggested Readings

1. Kothari, C. R. and Garg, Gaurav (2019). *Research Methodology: Methods and Techniques* (4th ed.). New Age International Publishers.

2. Kumar, Ranjit (2021). *Research Methodology: A Step-by-Step Guide for Beginners* (5th ed.). Sage Publications.

3. Cooper, Donald R. and Schindler, Pamela S. (2018). *Business Research Methods* (13th ed.). McGraw Hill Education.

4. Sekaran, Uma and Bougie, Roger (2020). *Research Methods for Business: A Skill Building Approach* (8th ed.). Wiley India.

5. Gupta, S. P. (2022). *Statistical Methods*. Sultan Chand & Sons.

6. Bryman, Alan and Bell, Emma (2019). *Business Research Methods* (5th ed.). Oxford University Press.

7. Singh, Yogesh Kumar and Bajpai, Ruchi (2020). *Research Methodology: Techniques and Trends*. APH Publishing Corporation.

8. Bordens, Kenneth S. and Abbott, Bruce B. (2008). *Research Design and Methods: A Process Approach* (7th ed.). McGraw-Hill Education.

Course Title: Entrepreneurship Management

Course Code: COM-PG-XXXX

Nature of the Course: Core Course

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hours: 40 Hours

Internal Assessment: 20 Marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objectives

The main objectives of the course are –

1. Imparting Entrepreneurial education to the students by giving an overview of who the entrepreneurs are, what entrepreneurs do and what competences are needed to become an entrepreneur.
2. Promote understanding of entrepreneurial competencies, values, attitudes, and behavioural attributes required for establishing and managing business enterprises.
3. Examine entrepreneurial processes, opportunity identification, business creation, and institutional support mechanisms available for enterprise development.
4. Provide knowledge of entrepreneurial finance, start-up funding, business feasibility, and preparation of business plans for emerging ventures.
5. Strengthen the capacity to analyse contemporary entrepreneurial opportunities, innovation-driven business models, and management challenges associated with start-up and small business enterprises.

Course Outcome

After successful completion of the course, students will be able to:

CO1: Developing the ability to initiate, manage and carry out small business enterprises.

CO2: Assessing different modes of start-up financing.

CO3: Identifying the contemporary entrepreneurial opportunities and support schemes.

CO4: Understanding how to evaluate business plans.

Course Contents

UNIT I: Importance of entrepreneurship in 21st century, Historical evolution of entrepreneurship, theories of entrepreneurship, Entrepreneurship and economic development, private entrepreneurship in India, status and prospects. Entrepreneurship in the world, Global Entrepreneurship Monitoring (GEM) study reports. Role models in entrepreneurship in India and abroad (Case studies).

UNIT II: Types of entrepreneurs, Competence and qualities of successful entrepreneurs, Entrepreneurial Values, Attitudes and Motivation, Ethical entrepreneurship, social entrepreneurship, Intrapreneurship, Corporate entrepreneurship, Entrepreneurs as problem solvers, Entrepreneurial climate within the organization, Micro and Macro Market Environment.

Unit III: Entrepreneurial Process and business opportunities, Timmon's model, opportunity identification process, contemporary entrepreneurial opportunities, conceiving business opportunities in different sectors. Evaluating business opportunities, different entrepreneurship support services, role of support organisations like SIDBI, IIE, MSME institutes etc. Steps in setting up of a business enterprise (Case studies)

Unit IV: Concept of MSME sectors in India. MSME Act 2006, importance of MSME sector for small enterprises; Financing of enterprises, effect of over or less capitalisation, capital structure planning, role of debt or equity in capital structure; Business plan preparation, capital structure of a small enterprise, Estimating fixed capital and working capital requirement, establishing feasibility of a business plan; Role of Creativity and techno commercial innovation for business success, Management of functional areas in the start-up phase and growth phase.

Unit V: Different modes of start-up finance. SME promotion scheme of Government, Angel investors and venture capital, venture capital financing in India. Funding the start up with venture capital, Stages of venture capital financing. Business feasibility assessment process of venture capitalist.

Books Recommended

1. Indian Entrepreneurship and Industries: Challenges Ahead- Dr. Vivek Deolankar,
2. Commonwealth Publishers, New Delhi, 1996.
3. Management of Small-Scale Industries- Dr. Vivek Deolankar, Commonwealth Publishers,
4. New Delhi, 1996.
5. Entrepreneurship of Small-Scale Industries; Concept Growth Management M.U. Deshpande,
6. Deep and Deep Publications, New Delhi, 1982.
7. Labour Laws- Taxman, Taxman Allied Services, (P) Ltd. New Delhi, 1995.
8. Small-Scale Industries and Entrepreneurship- Dr. Vasanta Desai, Himalaya Publishing, 1
9. st Edn. 1995.
10. Entrepreneurial Challenge in Under Developed Sectors- P. Subba Rao & M. Sundaram,
11. Entrepreneurial Development Programme Series, Kanishka Publishers Distributors, Delhi,
12. 1993.
13. Self-Mode Impact Making Entrepreneurs- Research Teamby Gautam Raj Jani and M. Akbar
14. Ansari, Entrepreneurship Development Institute of India, Ahmedabad 1988.
15. No-born- The created entrepreneurs- Jose Subastian and Thakur, Entrepreneurship
16. Development Institute of India, Ahmedabad 1994.
17. Zimmerer: Essential of Entrepreneurship and Small Business Management, Pearson
18. Education, Delhi-6.

Course Title: Strategic Management

Course Code: COM-PG-XXXX

Nature of the Course: Core Course

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hours: 40 Hours

Internal Assessment: 20 Marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objective

The course aims to -

1. Provide advanced understanding of strategic management concepts, corporate planning and strategic decision-making in contemporary business organizations.
2. To develop analytical competence in evaluating internal and external business environments, formulating strategic alternatives and implementing effective strategies.
3. Develop the ability to analyse strategic alternatives and formulate suitable corporate, business, and functional strategies for organisational growth and sustainability.

Course Outcomes

After completion of the course, students will be able to:

1) Develop conceptual and analytical understanding of strategic management and corporate planning processes in organizations.
2) Analyse business environments using strategic tools and frameworks for identifying opportunities, threats, strengths and weaknesses.
3) Evaluate strategic alternatives and formulate appropriate corporate and business strategies for organizational growth and sustainability.

4) Assess the role of corporate governance, leadership and organizational structure in strategy implementation and strategic control.
5) Apply strategic management concepts and analytical techniques in resolving practical business problems through case-based analysis and decision-making.

Course Content

Unit I: Foundations of Strategic Management and Corporate Planning

Strategic management: concept, evolution, nature and significance; strategic decision-making and strategic intent; vision, mission, business definition, objectives and goals; corporate philosophy, policies and strategic planning process; levels of strategy - corporate, business and functional; types of strategies - stability, expansion, retrenchment and combination strategies; McKinsey 7-S Framework and its strategic implications; corporate planning in India: relevance, challenges and limitations; causes of failure of corporate planning in organizations.

Unit II: Corporate Governance and Strategic Leadership

Corporate governance: concept and contemporary perspectives; Role, functions and responsibilities of Board of Directors; Board structure - size, composition, diversity and effectiveness; Boards in public sector and private sector enterprises; Strategic role of top management and leadership in policy formulation; CEO leadership and strategic direction; Corporate values, ethics and stakeholder orientation; Strategic leadership in changing business environment.

Unit III: Strategic Analysis and Strategic Choice

Environmental scanning and strategic analysis; External environment analysis: Economic, competitive and industry factors; Industry analysis using Porter's Five Forces Framework; Internal analysis: organizational strengths and weaknesses; SWOT analysis and strategic capability assessment; Synergy and core competence; Cost dynamics and strategic cost analysis; Break-even analysis and sensitivity analysis in strategic decisions; Portfolio analysis - Boston Consulting Group (BCG) Matrix and McKinsey/GE Matrix; Strategic alternatives and strategic choice; Diversification and integration strategies; Mergers and acquisitions: Strategic motives and evaluation considerations.

Unit IV: Strategy Implementation, Evaluation and Strategic Control

Strategy implementation: issues and challenges; Resource allocation and organizational structure; Strategic leadership, organizational culture and communication; Functional implementation of strategy; Strategic evaluation and control process; Performance standards and strategic performance measurement; Strategic audit and corrective action; Problems and limitations of strategic control systems; Turnaround strategy and restructuring; Case study approach in strategic management: nature and significance of case method and strategic analysis of business cases using analytical tools; Practical cases of strategic management.

Books Recommended:

1. Corporate Business Policy and Planning –P.K. Ghosh, Sultan Chand Sons, New Delhi-2.
2. Corporate Strategy – Ranjan Das, Tata McGraw Hill Pub. Company.
3. Business Policy-Azhar Kazmi, Tata McGraw Hill.
4. Business Policy and Strategic Management – Cherruneelam Francis, Himalaya Publishing House

Course Title: Industrial Relations and Labour Laws

Course Code: COM-PG-XXXX

Nature of the Course: Core Course

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hours: 40 Hours

Internal Assessment: 20 Marks

End Semester Examination: 80 Marks

Total Marks: 100 Marks

Course Objectives

The course aims to:

1. Provide students with a comprehensive understanding of industrial relations, labour legislation, and labour-related issues in the Indian industrial environment.
2. Make student apprised of the various issues of labour in India and to ameliorate the conditions of labour in India.
3. Develop an understanding of Indian labour standards and their alignment with internationally recognised standards, particularly those prescribed by the International Labour Organization (ILO).
4. Promote awareness of the importance of industrial peace, collective bargaining, dispute resolution, and healthy employer–employee relations in industrial organisations.
5. Bring about peace and healthy working environment in industrial work life

Course Outcomes (COs)

After successful completion of the course, students will be able to:

CO1: Explain the concepts, principles, and legal dimensions of industrial relations and labour laws in the Indian context.

CO2: Analyse major labour issues, labour standards, and regulatory provisions affecting industrial work life and labour welfare.

CO3: Examine the role of labour legislation, industrial relations mechanisms, and ILO standards in maintaining fairness and protection in employment relations.

CO4: Assess the causes of industrial disputes and evaluate measures for promoting industrial peace, healthy working conditions, and harmonious labour–management relations.

CO5: Apply knowledge of labour laws and industrial relations practices to understand workplace challenges and support effective industrial governance and employee welfare.

Course Contents

Unit I: Industrial Relations: Concepts, Industrial work force analysis, characteristics of Indian Labour, ILO- convention and recommendations, WTO- Labour Standards. (10 marks)

Unit II: Trade Union Movement in India, Trade Unionism: Role of trade union in changed economic scenario, trade union in India, national level Federations, Goals and objectives of unions and union leadership, weaknesses in trade unions. (20 marks)

Unit III: Industrial Relations- Industrial Relations and Labour Policy since independence – factors

affecting industrial relations. Industrial conflicts –Resolution of conflicts –bipartite and tripartite bodies.

Unit IV: Standing orders and grievance procedure; ethical codes, misconduct, termination of employment, absenteeism, punishment.

Unit V: Settlement machinery conciliation and mediation, voluntary Vs. compulsory conciliation, arbitration, investigation procedure, submission of award. Adjudication – labour counts, industrial and national tribunal; unfair labour practices, Labour welfare and social security, unfair labour practice- related legislations.

Books Recommended:

1. Dynamic of Industrial Relationship- C.B. Memoria.
2. Industrial Relations and Labour Law- S.C. Srivastava.

3. Labour and Management in Industrial Society- Keer Clark
4. Industrial Relations- Mayers Chars A. and Subbiah.
5. Industrial Relations and the government- Me Naughtm, Wayne HH & Joseph Hazn.
6. Labour Management Relations in India- Subramaniam
7. Unions, Employees and Government- V.D. Kennedy.
8. Labour Problems in India- S.N. Mehrotra
9. Collective Bargaining and the Indian SCENE- B.K. Tandon

Course Title: Advanced Cost Accounting

Course Code: COM – PG - XXXX

Nature of the Course: Discipline Specific Elective (Accounting & Finance)

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objectives

The course aims to:

1. Provide advanced understanding of cost accounting concepts, managerial costing techniques, and their role in business planning and managerial decision-making.
2. Enable learners to understand management control systems, management information systems, and their importance in organisational planning, coordination, and control.
3. Introduce specialised areas of advanced cost and management accounting such as inflation accounting, environmental accounting, human resource accounting, and responsibility accounting.
4. Develop analytical competence in evaluating cost structures, transfer pricing methods, segment performance, cost control, and strategic managerial decisions in contemporary business organisations.

Course Outcomes (COs)

After successful completion of the course, students will be able to:

CO1: Explain advanced cost accounting concepts, relevant costing approaches, and their application in managerial decision-making situations.

CO2: Apply differential cost analysis and costing techniques in business decisions relating to make-or-buy, pricing, product mix, shutdown, and expansion alternatives.

CO3: Analyse the role of management control systems and management information systems in supporting organisational efficiency and strategic management.

CO4: Evaluate specialised accounting practices including inflation accounting, environmental accounting, and human resource accounting for organisational reporting and analysis.

CO5: Assess responsibility accounting systems, transfer pricing methods, and segment performance measures for managerial control and performance evaluation.

Course Contents

Unit I: Const concepts and Analysis

Relevant costs for decision making, Decision in pricing, product mix, make or buy, Operate or Shutdown Decisions, Add or Drop Decisions, etc.

Unit II: Activity-Based Costing and Cost Analysis

Activity-Based Costing (ABC): Meaning and definition; Comparison of ABC with conventional costing systems; Merits and demerits of ABC; Stages in ABC; Installation and operation of ABC systems; Practical application of ABC; ABC as a tool for managerial decision-making. Value Chain Analysis: Concept, procedure, and role in decision analysis, Lifecycle Cost, Throughput Accounting, Target Costing.

Unit III: Cost Accounting Records, Uniform Costing and Standard Costing

Cost Accounting Records and Cost Audit under the Companies Act, 2013; Cost Accounting Record Rules, 2011; Cost Compliance Reports by Cost Accountants.

Uniform Costing: Meaning, objectives, requisites, Uniform Cost Manual, benefits and limitations.

Inter-Firm Comparison: Meaning, objectives, procedure, advantages and limitations.

Standard Costing: Meaning, standard setting process, difference between standard costing and budgetary control, advantages and limitations of standard costing.

Variance Analysis: Material Cost Variance, Labour Cost Variance, Overhead Variance, and Sales Variance.

Unit IV: Responsibility Accounting and Budgetary Control

Responsibility Accounting: Concept; Responsibility Centres—Cost Centres, Profit Centres, and Investment Centres; Advantages of Responsibility Accounting.

Transfer Pricing: Market-based pricing and Cost-based pricing approaches; Related Party Transactions; Safe Harbour Rules.

Budgetary Control: Behavioural aspects of budgeting; Behavioural Accounting and Behavioural Finance; Participation in the budgeting process; Performance Budgeting; Zero-Based Budgeting.

Unit V: MIS and Contemporary Cost Management

Management Information System (MIS): Concept, objectives, functions, types and nature of reports and their contents; Application of computers in management accounting.

Emerging Areas in Cost Management: Kaizen Costing, Just-in-Time Costing, Quality Costing, Throughput Accounting, Human Resource Accounting, Environmental Accounting, Management Audit, Value Analysis, Cost Control and Cost Reduction, Productivity, Cost Efficiency and Cost Effectiveness.

Suggested Readings

1. Jain, S. P. & Narang, K. L. (2014). *Advanced Cost Accounting*. Kalyani Publishers, New Delhi.

2. Arora, M. N. (2012). *Cost Accounting: Principles and Practice*. Vikas Publishing House Pvt. Ltd., New Delhi.

3. Horngren, C. T., Datar, S. M. & Rajan, M. V. (2015). *Cost Accounting: A Managerial Emphasis* (15th ed.). Pearson Education, New Delhi.

4. Khan, M. Y. & Jain, P. K. (2017). *Management Accounting* (7th ed.). Tata McGraw-Hill Education, New Delhi.

5. Jawahar Lal. (2016). *Advanced Management Accounting: Text, Problems and Cases*. S. Chand & Company Ltd., New Delhi.
6. Drury, Colin. (2018). *Management and Cost Accounting* (10th ed.). Cengage Learning, London.
7. Gupta, S. K. & Sharma, R. K. (2014). *Management Accounting: Principles and Practice*. Kalyani Publishers, New Delhi.
8. The Institute of Cost Accountants of India. (Latest Edition). *Cost Accounting Standards (CAS 1–24)*. The Institute of Cost Accountants of India, Kolkata.

Course Title: International Financial Management

Course Code: COM – PG - XXXX

Nature of the Course: Core

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course Objective

The course aims to:

1. Provide advanced understanding of international financial systems, foreign exchange markets and multinational financial management.
2. Familiarise students with international monetary arrangements, exchange rate mechanisms and global financial markets.
3. Develop analytical skills relating to foreign exchange exposure, risk management and international financial decision-making in a globalized business environment.

Course Outcomes

After completion of the course, students will be able to:

CO1: Develop conceptual understanding of international financial systems, global trade and multinational financial operations.

CO2: Analyse the functioning of international monetary systems, exchange rate regimes and global financial institutions.

CO3: Examine the structure and operations of international financial markets and foreign exchange markets.

CO4: Apply exchange rate theories and forecasting techniques in international financial decision-making.

CO5: Evaluate foreign exchange exposure and risk, and use appropriate hedging strategies for international financial management.

Course Content

Unit I: International Financial Environment

International finance: concept, scope and significance; Finance function in multinational firms; Trends in international trade and cross-border financial flows; Gains from international trade and investment; Balance of payments - concept, structure and disequilibrium; Currency convertibility; Current account and capital account convertibility.

Unit II: International Monetary System and Global Financial Institutions

International monetary system: evolution and features; Exchange rate regimes - fixed, floating and managed exchange rates; International Monetary Fund (IMF); World Bank; European Monetary System and European Monetary Union; Role of international financial institutions in global financial stability.

Unit III: International Financial Markets and Foreign Exchange Market

International financial markets: structure and functions; Euro-currency and Euro-capital markets; International financial market instruments and institutions; Foreign exchange market - structure, participants and functions; Types of foreign exchange transactions; Mechanism of currency dealing; Exchange rate quotations; Spot and forward exchange markets; Arbitrage and forward rates; Foreign exchange market in India.

Unit IV: Exchange Rate Determination, Exposure and Risk Management

Exchange rate theories - Purchasing Power Parity Theory and Interest Rate Parity Theory; Determination of future spot exchange rates; Methods of forecasting exchange rates; Nature and measurement of foreign exchange exposure and risk; Transaction exposure, translation exposure and operating exposure; Management of foreign exchange risk; Hedging strategies using forward contracts and other techniques.

Books Recommended

1. International Financial Management- P.G. Apte, Tata McGraw Hill.
2. International Financial Institutions and Monetary Management- S. Sikidar, D. Bhorali, Kalyani Publishers.
3. International Financial Management- P.K. Jain
4. Multinational Financial Management- Shapiro, Prentice Hall India.
5. International Financial Management- V. Sharan, Prentice Hall of India, New Delhi.

Course Title: Contemporary Issues in Marketing

Course Code: COM – PG - XXXX

Nature of the Course: Core

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Course objectives

The course aims to:

1. To introduce the students with strategic application of marketing in consumer behaviour from the perspective of product marketing and service marketing keeping view its distinguishing features.
2. To demonstrate the interplay of branding and advertising as a tool of marketing on consumer minds and its impact consumer buying process.

Course Outcomes (CO)

After completion of the course, students will be able to:

CO1: Understand the applicability of marketing on consumer behaviour;

CO2: Highlight the need application of different marketing strategies keeping in view the uniqueness of product and service respectively;

CO3: Demonstrate the need for brand management with the introduction of conceptual overview of brand, branding and branding strategies;

CO4: Analyse the importance of advertising keeping in view the key areas required for capturing the consumer minds; and

CO5: Strategic application of marketing strategies to capture the consumer interest and market by understanding the intersection of consumer, branding, advertising and marketing.

Course Contents

Unit-1: Conceptual Framework of Marketing: Product Vs Services

Concept of Product Marketing; Product Marketing Mix; Need for Product Positioning and Marketing; Concept of Service Marketing; Service Marketing Triangle; Service Marketing Mix; Strategic Management Trap; SERVIQUAL System; Gap Model of Service Quality; Role of Physical Evidence; Concept Service Scape; Approaches to Pricing Strategies: Product vs Service; Application of Marketing Strategies: Product vs Services.

Unit-2: Marketing and Consumer Behaviour

Concept, Nature and Importance of Consumer Behaviour; Types of Consumers and their Role; Consumer Decision Making Process: Impact of Marketing Strategies on Buying Motives; Pricing and Customer Value: Product vs Service; Role of Customer Relationship: Product vs Services.

Unit-3: Necessity of Branding in Marketing

Concept of Brand and Branding; Need for Brand Building: A Tool of Marketing; Challenges of Brand Building; Customer Based Brand Equity: Meaning and Model (David Aaker's Brand Equity Model); Concept of Brand Personality, Brand Image, Brand Reinforcement, Brand Revitalisation and Brand Portfolio; Brand Management Process; Global Branding Strategies: Product vs Services.

Unit-4: Role of Advertising in Marketing

Advertising Objectives; Importance of Advertising; Advertising vs. Publicity; Factors affecting media choice in Advertising; Advertising Appeals; Role of Advertising Agency; Advertising as a tool of Marketing: Product vs Service; Evaluating Communication and Sales Effects: Pre and Post Testing Techniques; Role of Social media in Advertising and Marketing.

Suggested Readings:

1. Chunawala and Sethia, Advertising, Himalaya Publishing House
2. Ruchi Gupta, Advertising, S. Chand & Co

3. Saiki Danyi, Service Marketing, Oxford Book Company
4. Lovelock, Chatterjee, Service Marketing: People, Technology and Strategies, Pearson Education India
5. Stewards, Building Brands, MacMillan, London
6. Johansson, Carlson, Contemporary Brand Management, Sage Publication India Pvt Ltd

M.COM. THIRD SEMESTER

Course Title: Research and Publication Ethics

Course Code: COM – PG - XXXX

Nature of the Course: Core

Framework: NEP 2020 and Learning Outcome-based Curriculum Framework (LOCF)

Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)

Total Credit Hour: 40 hours

Internal Assessment: 20 marks

End Semester Examination: 80 marks

Total Marks: 100 Marks

Objectives of the Course

The course is designed to:

1. Develop conceptual understanding of philosophy of science, ethics and research integrity in academic research.
2. Familiarise students with ethical standards and responsible conduct in research and publication practices.
3. Enable learners to identify research misconduct, plagiarism and unethical publication behaviour.
4. Provide knowledge regarding publication ethics, open access publishing, indexing systems and research metrics.
5. Develop competency in the ethical use of scholarly resources, citation practices and plagiarism detection tools.

Course Outcomes (COs)

After successful completion of the course, the students will be able to:

CO1: Demonstrate understanding of philosophy, ethics and moral reasoning in academic and research practices.

CO2: Apply principles of research integrity and ethical standards in scientific and scholarly research.

CO3: Identify and evaluate publication misconduct, predatory publishing practices and unethical research behaviour.

CO4: Use open access resources, plagiarism detection software and journal evaluation tools for ethical research and publication.

CO5: Analyse indexing databases, citation systems and research metrics used in scholarly communication and academic assessment.

Course Contents

Unit I: Philosophy and Ethics

Introduction to philosophy: definition, nature and scope; Concept and branches of philosophy; Ethics: meaning, definition and importance; Moral philosophy and theories of ethics; Nature of moral judgements and ethical reactions; Ethics in social science and business research; Values, integrity and responsibility in academic research; Ethical foundations of scientific inquiry.

Unit II: Scientific Conduct

Ethics with respect to science and research; Intellectual honesty and research integrity; Responsible conduct of research; Scientific misconduct: Falsification, Fabrication and Plagiarism (FFP); Redundant publications: duplicate publications, overlapping publications and salami slicing; Selective reporting and misrepresentation of data; Ethical issues in data collection, analysis and interpretation; Ethical responsibilities of researchers, supervisors and institutions.

Unit III: Publication Ethics

Publication ethics: definition, introduction and importance; Best practices and standards setting initiatives: COPE, WAME, CSE and UGC guidelines; Conflicts of interest in publication; Publication misconduct: concept, causes and types; Violation of publication ethics, authorship and contributorship; Identification of publication misconduct, complaints and appeals; Predatory publishers and predatory journals; Peer review process and editorial responsibilities; Ethical academic writing and citation practices.

Unit IV: Open Access Publishing and Publication Misconduct

A. Open Access Publishing

Open access publications and initiatives; Open educational resources and institutional repositories; SHERPA/RoMEO online resource for publisher copyright and self-archiving policies; Journal finder and journal suggestion tools: JANE, Elsevier Journal Finder, Springer Journal Suggester, etc.; Software tools for identification of predatory publications.

B. Publication Misconduct and Software Tools

Subject-specific ethical issues and authorship disputes; Conflicts of interest and ethical dilemmas in publication; Complaints and appeals: cases and examples from India and abroad; Use of plagiarism detection software such as Turnitin, Urkund, DrillBit and other open-source software tools; Interpretation of plagiarism and similarity reports.

Unit V: Databases and Research Metrics

Indexing databases and abstracting services; Citation databases: Web of Science, Scopus, Google Scholar and Dimensions; UGC-CARE List and journal quality assessment; Research visibility and scholarly communication; Journal Impact Factor and Journal Citation Reports (JCR); SNIP, SJR, IPP and Cite Score; Research metrics: h-index, g-index, i10-index and altmetrics; Applications and limitations of research metrics in academic evaluation; Ethical use of Artificial Intelligence tools in research and publication

Suggested Readings

1. Kothari, C. R. and Garg, Gaurav (2019). *Research Methodology: Methods and Techniques* (4th ed.). New Delhi: New Age International Publishers.
2. Kumar, Ranjit (2021). *Research Methodology: A Step-by-Step Guide for Beginners* (5th ed.). New Delhi: Sage Publications India Pvt. Ltd.
3. Singh, Upendra Pratap, Ahlawat, Sakshi and Sharma, Sushma (2023). *Research and Publication Ethics*. New Delhi: Sultan Chand & Sons.
4. Basu, Debabrata, Chakraborty, Samarpan and Sinha, Aditya (2022). *Research and Publication Ethics: A Textbook*. New Delhi: Concept Publishing Company Pvt. Ltd.

5. Kishor, S. B., Kushwaha, Ajay S. and Gitanjali, J. (2023). *Research and Publication Ethics* (2nd ed.). Nagpur: Das Ganu Prakashan.
6. Bordens, Kenneth S. and Abbott, Bruce B. (2008). *Research Design and Methods: A Process Approach* (7th ed.). New York: McGraw-Hill Education.
7. Graziano, Anthony M. and Raulin, Michael L. (2007). *Research Methods: A Process of Inquiry* (6th ed.). Boston: Pearson Education.
8. Singh, Yogesh Kumar and Bajpai, Ruchi (2020). *Research Methodology: Techniques and Trends*. New Delhi: APH Publishing Corporation.