

आईएफटीएम विश्वविद्यालय, मुरादाबाद, उत्तर प्रदेश  
**IFTM University, Moradabad, Uttar Pradesh**  
**NAAC ACCREDITED**

**SCHOOL OF BUSINESS MANAGEMENT**

**DEPARTMENT OF COMMERCE**

**MASTER OF COMMERCE**

**[I & II YEAR]**

**CHOICE BASED CREDIT SYSTEM (CBCS)**

**[for ACADEMIC SESSION 2022-23]**

**NH-24, Lodhipur Rajput, Delhi Road, Moradabad, Uttar Pradesh-244001**  
**[www.iftmuniversity.ac.in](http://www.iftmuniversity.ac.in)**

  
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IFTM University, Moradabad.

  
**Registrar**

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**SCHOOL OF BUSINESS MANAGEMENT**  
**DEPARTMENT OF COMMERCE**

**Study and Evaluation Scheme**  
**of**  
**Master of Commerce**  
**[I & II Year]**  
**[for Academic Session 2022 -23]**

*Summary*

**Programme:** *Master of Commerce*  
**Course Level:** *Degree (Post Graduation)*  
**Duration:** *Two years (Four semesters) Full time*  
**Medium of Instruction:** *English Minimum*  
**Required Attendance:** *75%*  
**Maximum Credits:** *98*

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# IFTM University, Moradabad

## Master of Commerce

### PREAMBLE

The main aim of the education system is to impart knowledge, skills and certain values which in turn prepare an individual for occupational mobility and participating actively in society. The emerging needs for a borderless corporate world has begun to realize the indispensability of commerce education to business. The commerce stream has witnessed a sea change over the past decades, with a range of specializations and career options emerging in recent years. Commerce education is a specialization to develop the required knowledge, skills and attitudes for the successful handling of trade, commerce and industry. The Master of Commerce Programme at IFTM University, aims to develop Commerce professionals with specialized skills and applied competencies in theoretical and practical knowledge of Banking Financial Services and Insurance (BFSI) as well as Accounting and Commerce sectors. The 2-year course delves deeper into the functioning of the economy, capital, revenue, trade, taxes, etc. by providing a student- centric learning ambience backed with critical thinking and problem-solving capabilities.

**Program Objectives:** The program specific objectives are:

- Impart the students with higher level knowledge and understanding of contemporary trends in commerce and business finance;
- Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements;
- Prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data;
- Facilitate the students to apply capital budgeting techniques for investment decisions;
- Prepare students to appraise the structure and operations of the banking system;
- Prepare the students for an in-depth analysis of investment, portfolio management, investment banking and liquidation of investments;
- Develop competency in the students about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation;
- Impart the students the concept of risk mitigation in financial sectors and their role in investment decisions of individuals and business enterprises;
- Provide guidance to students to plan and undertake independent research in a chosen discipline;

  
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- Train the students on teamwork, lifelong learning and continuous professional development.


To achieve the aforesaid objectives of the programme, the course structure of the programme has been designed to move beyond the conceptual and analytical framework to practical orientation with ethical and behavioural foundations

### **Programme Outcomes (POs):**

MCOM students will be able to:

- PO1: Accounting Knowledge:** Have provide advanced knowledge of business and the techniques of managing businesses with special focus on Banking and Finance along with Advanced Accounting and Taxation.
- PO2: Problem analysis:** Comprehend higher level knowledge and understanding of contemporary trends in commerce.
- PO3: Design/develop solutions:** Cultivate entrepreneurial skills and mindset among the students. Subjects like entrepreneurship, marketing, finance, advertising help the students start and maintain a successful business at local, national and global level.
- PO4: Conduct investigations of complex problems:** Acquire qualifications toward higher level specialist positions as Consulting, Finance, Accounting, Marketing, Human Resource Management, Business Management, Information Systems, Auditing, Taxation, International Business Environment etc.
- PO5: Modern tool usage:** Equip themselves with relevant skills to make them Industry ready and employable.
- PO6: Environment and sustainability:** Present one's candidature for wide range of opportunities in education, research and employment.
- PO7: Ethics:** Inculcate a sense of civic responsibility, corporate social citizenship, moral accountability and dignity of labour leading to a holistic development.
- PO8: Communication:** Develop competencies like problem solving skills, communication skills like listening, writing concisely, analytical skills and presentation skills to derive logical conclusions.
- PO9: Project Management and Finance:** Provide guidance to plan and undertake independent application-oriented research in the chosen specialization.
- PO10: Life-long learning:** Train the learners on teamwork, lifelong learning and continuous professional development.

  
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## **CHOICE BASED CREDIT SYSTEM (CBCS)**

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce a uniform grading system in the entire higher education in India. This will benefit the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates.

### **Outline of Choice Based Credit System:**

**1. Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

**2. Elective Course:** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

**Discipline Specific Elective (DSE) Course:** Elective courses being offered by the main discipline/subject of study are referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).

**Dissertation/Project:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/ faculty member is called dissertation/project.

**Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

**Open Elective (OE) Course:** An elective course chosen from the area other than the selected discipline is called an Open Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice-versa and such electives may also be referred to as Generic Elective.

**Project work/Dissertation** is considered as a special course involving application of knowledge in solving / analyzing /exploring a real-life situation / difficult problem. A Project/Dissertation work would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.

  
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**Summary of Credits**

S.N.	Course Category	No. of Courses	Credits per Course	Total Credits
1	CC	12	4	48
2	GE	2	4	8
3	DSE	4	4	16
4	OE	2	4	8
4	Comprehensive Viva-voce	3	4	12
5	Project Work	1	6	6
<b>TOTAL</b>		<b>24</b>		<b>98</b>

A postgraduate Master of Commerce degree may be awarded if a student completes 12 Core Courses (CC) in that discipline, 6 courses each from a list of Discipline Specific Elective (DSE) courses in selected specialization group, 2 Generic Elective (GE) papers, 2 Open Elective (OE) papers and successfully submit the project work for evaluation.

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**School of Business Management**

**Department of Commerce**

**Programme: Master of Commerce**

**Study and Evaluation Scheme as per CBCS**

**w.e.f. ACADEMIC SESSION 2021-22**

S. No	Course Category	No. of Courses	Subject
1	Generic Elective (GE)	2	INTERNATIONAL BUSINESS ENVIRONMENT COMPUTER APPLICATIONS IN BUSINESS
2	Core Courses (CC)	12	ADVANCED FINANCIAL MANAGEMENT AND POLICY MANAGERIAL ECONOMICS QUANTITATIVE TECHNIQUES IN BUSINESS MARKETING MANAGEMENT ORGANIZATIONAL BEHAVIOUR HUMAN RESOURCE MANAGEMENT STRATEGIC MANAGEMENT ADVANCED CORPORATE ACCOUNTING CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY BUSINESS RESEARCH METHODS ADVANCED E-COMMERCE MANAGEMENT OF INDUSTRIAL RELATIONS
3	Discipline Specific	4	<b>DSE-A (ACCOUNTING AND TAXATION)</b>
			INTERNATIONAL ACCOUNTING ADVANCED COST ACCOUNTING CORPORATE TAX PLANNING AND MANAGEMENT AUDITING AND ASSURANCE SERVICES ACCOUNTING STANDARDS AND CORPORATE FINANCIAL REPORTING ACCOUNTING FOR MANAGERIAL DECISIONS INCOME TAX LAW AND PROCEDURES CENTRAL EXCISE AND CUSTOM PROCEDURES AND PRACTICES
			<b>DSE-B (BANKING AND FINANCE)</b>

  
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	<b>Elective (DSE)</b>		SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT PROJECT PLANNING AND EVALUATION REGULATORY FRAMEWORK OF BANKS MARKETING OF BANKING SERVICES FINANCIAL PLANNING AND WEALTH MANAGEMENT PUBLIC FINANCE AND BUDGETING MERCHANT BANKING AND FINANCIAL SERVICES INNOVATIONS IN BANKING SERVICES
<b>4</b>	<b>Open Elective (OE)</b>	<b>2</b>	FOREIGN EXCHANGE MANAGEMENT ENTERPRISE RESOURCE PLANNING CUSTOMER RELATIONSHIP MANAGEMENT INSURANCE AND RISK MANAGEMENT

**Study and Evaluation Scheme**  
**Programme: Master of Commerce**

**Semester I**


Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
MCOM 101	CC	ADVANCED FINANCIAL MANAGEMENT AND POLICY	3	1	0	4	30	70	100
MCOM 102	CC	MANAGERIAL ECONOMICS	3	1	0	4	30	70	100
MCOM 103	CC	QUANTITATIVE TECNHIQUES IN BUSINESS	3	1	0	4	30	70	100
MCOM 104 MCOM 107	CC (Select any one)	MARKETING MANAGEMENT TALENT MANAGEMENT & HRIS	3	1	0	4	30	70	100
MCOM 105 MCOM 108	CC (Select any one)	ORGANIZATIONAL BEHAVIOUR MANAGEMENT OF COMPETENCY MAPPING	3	1	0	4	30	70	100
MCOM 106	--	COMPREHENSIVE VIVA- VOCE	-	-	-	4	--	100	100
<b>Total</b>			<b>15</b>	<b>5</b>	<b>0</b>	<b>24</b>	<b>150</b>	<b>450</b>	<b>600</b>

## Semester II

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
MCOM 201	CC	HUMAN RESOURCE MANAGEMENT	3	1	0	4	30	70	100
MCOM 202	CC	STRATEGIC MANAGEMENT	3	1	0	4	30	70	100
MCOM 203	CC	ADVANCED CORPORATE ACCOUNTING	3	1	0	4	30	70	100
MCOM 204	CC	INTERNATIONAL BUSINESS ENVIRONMENT	3	1	0	4	30	70	100
MCOM 207	(Select any one)	INTEGRATED MARKETING COMMUNICATION							
MCOM 205	CC	COMPUTER APPLICATION IN BUSINESS	2	1	1	4	30	70	100
MCOM 208	(Select any one)	EMERGING ECONOMIES AND MARKETS							
MCOM 206	--	COMPREHENSIVE VIVA-VOCE	-	-	-	4	--	100	100
Total			14	5	1	24	150	450	600

  
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### Semester III

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
MCOM 301	CC	CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY	3	1	0	4	30	70	100
MCOM 302	CC	BUSINESS RESEARCH METHODS	3	1	0	4	30	70	100
----	DSE	DISCIPLINE SPECIFIC ELECTIVE GROUP A/B ELECTIVE –I	3	1	0	4	30	70	100
----	DSE	DISCIPLINE SPECIFIC ELECTIVE GROUP A/B ELECTIVE –II	3	1	0	4	30	70	100
----	OE (Choose any one)	MCOMOP 3.1: FOREIGN EXCHANGE MANAGEMENT MCOMOP 3.2: ENTERPRISE RESOURCE PLANNING	3	1	0	4	30	70	100
MCOM 306	--	COMPREHENSIVE VIVA-VOCE	-	-	-	4	--	100	100
Total			15	5	0	24	150	450	600

### SEMESTER IV

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
MCOM 401	CC	ADVANCED E-COMMERCE	3	1	0	4	30	70	100
MCOM 402	CC	MANAGEMENT OF INDUSTRIAL RELATIONS	3	1	0	4	30	70	100
----	DSE	DISCIPLINE SPECIFIC ELECTIVE GROUP A/B ELECTIVE –IV	3	1	0	4	30	70	100
----	DSE	DISCIPLINE SPECIFIC ELECTIVE GROUP A/B ELECTIVE –V	3	1	0	4	30	70	100
----	OE (Choose any one)	A. CUSTOMER RELATIONSHIP MANAGEMENT B. INSURANCE AND RISK MANAGEMENT	3	1	0	4	30	70	100
MCOM 406	--	PROJECT WORK*	-	-	-	6	30	70	100
Total			15	5	0	26	180	420	600

\* Project Work should be done in the area of selected specialization

CC- Core Course; GE- Generic Elective; OE- Open Elective; DSE- Discipline Specific Elective

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**DISCIPLINE SPECIFIC ELECTIVE GROUP (Select any ONE specialization)****Maximum 2 courses to be selected from the selected specialization group in Semester III**

DSE Group	Paper Code	Subject Title
<b>DSE-A ACCOUNTING AND TAXATION</b>	<b>MCOM AT 3.1</b>	INTERNATIONAL ACCOUNTING
	<b>MCOM AT 3.2</b>	ADVANCED COST ACCOUNTING
	<b>MCOM AT 3.3</b>	CORPORATE TAX PLANNING AND MANAGEMENT
	<b>MCOM AT 3.4</b>	AUDITING AND ASSURANCE SERVICES
<b>DSE-B BANKING AND FINANCE</b>	<b>MCOM BF 3.1</b>	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
	<b>MCOM BF 3.2</b>	PROJECT PLANNING AND EVALUATION
	<b>MCOM BF 3.3</b>	REGULATORY FRAMEWORK OF BANKS
	<b>MCOM BF 3.4</b>	MARKETING OF BANKING SERVICES

**Maximum 2 courses to be selected from the selected specialization group in Semester IV**

DSE Group	Paper Code	Subject Title
<b>DSE-A ACCOUNTING AND TAXATION</b>	<b>MCOM AT 4.1</b>	ACCOUNTING STANDARDS AND CORPORATE FINANCIAL REPORTING
	<b>MCOM AT 4.2</b>	ACCOUNTING FOR MANAGERIAL DECISIONS
	<b>MCOM AT 4.3</b>	INCOME TAX LAW AND PROCEDURES
	<b>MCOM AT 4.4</b>	CENTRAL EXCISE AND CUSTOM PROCEDURES AND PRACTICES
<b>DSE-B BANKING AND FINANCE</b>	<b>MCOM BF 4.1</b>	FINANCIAL PLANNING AND WEALTH MANAGEMENT
	<b>MCOM BF 4.2</b>	PUBLIC FINANCE AND BUDGETING
	<b>MCOM BF 4.3</b>	MERCHANT BANKING AND FINANCIAL SERVICES
	<b>MCOM BF 4.4</b>	INNOVATIONS IN BANKING SERVICES

  
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**MCOM 101: ADVANCED FINANCIAL MANAGEMENT AND POLICY**

**Objective:** This paper aims to explain various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies to develop skill, offer employability & entrepreneurial skills.

**UNIT I**

**(10 Sessions)**

**Financial Management:** Meaning, Concepts, Finance function and Financial Management system.

**Capital Budgeting:** Introduction; Capital Budgeting Process; Methods to Evaluate Investment Proposals. Techniques for incorporating risk and uncertainty in capital budgeting decisions-RADR, Certainty equivalent method, DCF Break even analysis, Simulation method, Probability distribution method, Decision tree analysis, Sensitivity analysis for skill development.

**UNIT II**

**(10 Sessions)**

**Working Capital Management:** Meaning; Nature of Working Capital; Planning and estimation of Working Capital requirement; Computation of Working Capital; Determinants of working capital; Components of working capital management and Management of Working Capital in India for better employability in industry.

**Inventory Management:** Meaning, Objectives, Techniques of Inventory Management.

**UNIT III**

**(10 Sessions)**

**Management of Cash and Marketable Securities:** Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Cash Management Practices in India for entrepreneurship; Baumol's Model and Miller-Orr Model of managing cash.

**Receivables management:** Objectives; Credit Policies; Credit Terms; and Collection Policies.

**UNIT IV**

**(10 Sessions)**


**Corporate Restructuring:** Conceptual Framework; Financial Framework; Tax Aspect of Amalgamation; Merger and Demergers; Legal and Procedural Aspects of Mergers/Amalgamations and Acquisition/Takeovers; and other forms of Corporate Restructuring.

**Venture Capital Financing:** Theoretical Framework; and Indian Venture Capital Scenario for entrepreneurial skill development.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Understand the concept & importance of financial management in Indian scenario for developing skill; know about the key functions of finance manager in any organization and also the process of long-term financial planning in systematic way.

  
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**CO2:** Critically examine the process of working capital and inventory management in any organization for employability as per its need and also analyze its practical implications.

**CO3:** Understand the applicability of techniques of managing cash and receivables in current scenario for the growth of any organization and for developing entrepreneurial skill.

**CO4:** Know and understand the concept of corporate restructuring and implementation of its various forms in Indian corporate scenario and also the concept of venture capital financing for entrepreneurship.

**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	1	1	1	3	2	1	2	1	1	1
<b>CO2</b>	1	1	1	2	2	1	2	1	1	1
<b>CO3</b>	1	1	2	1	1	2	1	1	1	2
<b>CO4</b>	1	1	1	1	1	1	1	1	1	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	3	2	1
<b>CO2</b>	2	3	1
<b>CO3</b>	1	1	2
<b>CO4</b>	1	1	3

**Suggested Readings:**

1. Van Horne, J. C.: Financial Management and Policy, Prentice Hall of India.
2. Pandey, I. M.: Financial Management, Vikas Publishing.
3. Ross S. A., Westerfield, R. W. & Jaffe, J.: Corporate Finance, McGraw Hill.
4. Brealey R. A. & Myers, S. C.: Principles of Corporate Finance, Mc Graw Hill.
5. Damodaran, A.: Corporate Finance: Theory and Practice, John Wiley & Sons.
6. Chandra, P.: Financial Management, Tata Mc Graw Hill.
7. Khan, M. Y & Jain, P. K.: Financial Management: Text, Problems and Cases, Tata McGraw Hill.
8. Ehrhardt, M. C. & Brigham E. F.: Corporate Finance, Indian Edition Cengage Learning

**Website Sources:**

- <https://www.slideshare.net/ersmbalu/principles-of-management-lecture-notes>
- <http://www.businessmanagementideas.com/management/principles-of-management-lecture-notes/7447>




- <http://www.ibtimes.com/5-most-prominent-management-trends-21st-century-271373>
- <https://www.mbaknol.com/management-articles/introduction-to-stress-management/>
- [http://gurukpo.com/Content/MBA/Principles\\_and\\_Practices\\_of\\_Management.pdf](http://gurukpo.com/Content/MBA/Principles_and_Practices_of_Management.pdf)

**Note: Latest editions of all the suggested readings must be used.**

  
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**MCOM 102: MANAGERIAL ECONOMICS**

**Objective:** This paper aims at developing a perspective necessary for the application of economic concepts, tools and techniques in evaluating business decisions taken by a firm for developing skill, provide employability & entrepreneurial skill.

**UNIT I**

**(8 Sessions)**

**Introduction:** Nature and Scope of Business Economics; Role and Responsibilities of Business Economist, Significance of Business Economics in Decision Making; Principles of Business Economics Opportunity Cost Principle, Incremental Principle, Time Perspective Principle, Discounting Principle, Equi-Marginal Principle for skill development.

**UNIT II**

**(10 Sessions)**

**Theory of Consumption:** Demand Function, Determinants of Demand, Elasticity of Demand, Demand Estimation and Forecasting, Applications of Demand Analysis in Managerial Decision Making; Consumer's Equilibrium-Traditional and Modern Approaches to develop skill.

**UNIT III**

**(12 Sessions)**

**Theory of Production:** Production Function, Production Laws, Revenue and Cost Analysis -Concept, significance and forms of Revenue and Cost, Cost-Output Relationship, Cost Control and Cost Reduction; Pricing Analysis - Pricing of Output under Perfect competition, Monopoly, Monopolistic Competition and Oligopoly for employability & entrepreneurship development.

**UNIT IV**

**(10 Sessions)**

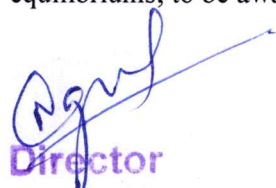
**Macro Economics Theory:** Nature and Importance of Macro Economics for entrepreneurial skill, Business Cycle; Concepts, Types, Phases and Control Measures of Business Cycle; Inflation: Meaning, and Control Measures, An overview of National Income; Factor Pricing-Modern Theories of Distribution, Rent, Wages, Interest, and Profit.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Get basic knowledge about Managerial Economics; to understand the process of managerial decisions and the various objectives that the firms try to fulfill to develop skill; understand the choices made by a rational consumer.

**CO2:** Get knowledge about the mechanism of demand and supply in working of markets & how changes in demand and supply affect markets for skill development; Application of demand analysis in managerial decision making.

**CO3:** Learn about cost & revenue analysis their application in decision making for entrepreneurship & employability; to explain relationships between production and costs; to define different forms of market structures their production and pricing decisions; how the firms may compete & maintain potential equilibriums; to be aware with pricing and profit management.

  
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**CO4:** Understand basic theoretical framework of macro-economics, national income, factor pricing, impact of cyclical fluctuations and inflationary pressures on business decisions for entrepreneurship.

**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	1	3	1	3	2	2	2	1	1	1
<b>CO2</b>	1	1	1	1	1	2	1	1	3	1
<b>CO3</b>	1	1	1	1	1	1	2	1	2	1
<b>CO4</b>	1	1	1	1	1	2	3	1	2	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	2	1	1
<b>CO2</b>	2	1	1
<b>CO3</b>	1	2	2
<b>CO4</b>	1	1	2

**Suggested Readings:**

1. Atmanand: Managerial Economics, Excel Books.
2. Christopher, R. T. & Maurice, S. C.: Managerial Economics, McGraw Hill.
3. Hirschey, M.: Fundamentals of Managerial Economics, Cengage Learning.
4. Salvatore, D: Managerial Economics in a Global Economy, Oxford University Press.
5. Truett, L. J., Truett, D. B. & Truett J. L.: Managerial Economics: Analysis, Problems, Cases, John Wiley & Sons.

**Website Sources:**

- [www.ddegjust.ac.in](http://www.ddegjust.ac.in)
- <https://www.researchgate.net>
- [www.bput.ac.in](http://www.bput.ac.in)

**Note: Latest editions of all the suggested readings must be used.**



**MCOM 103: QUANTITATIVE TECHNIQUES IN BUSINESS**

**Objective:** This paper aims to expose the students to various statistical tools and techniques and enable them for effective and efficient managerial decision making to develop skill, offer employability & entrepreneurial skills.

**UNIT I**

**(08 Sessions)**

**Introduction to Statistics:** Meaning, Importance and Applications of Statistics for skill development; Measures of central tendency, Measures of Dispersion.

**UNIT II**

**(10 Sessions)**

**Time Series Analysis:** Concept, Additive and Multiplicative models, Components of time series, Trend analysis to develop skill: Least Square method, Applications in business decision-making.

**Index Numbers:** Meaning, Types and Uses, Construction of Price, Quantity and Volume indices.

**UNIT III**

**(10 Sessions)**

**Operations Research:** Meaning, Nature, Scope and Applications of Operation Research in managerial decision making for skill development and employability.

**Linear Programming Problem (LPP):** Definition and terms in a LPP, formulation of LPP, Solution by Graphical method, Examples and Problems.

**UNIT IV**

**(12 Sessions)**

**Transportation problem:** Various methods of finding Initial basic feasible solution-North West Corner Method, Least Cost Method & VAM Method; Assignment model: Hungarian Algorithm and its applications.

**Sequencing Problem:** Johnsons Algorithm for  $n$  Jobs and Two machines,  $n$  Jobs and Three Machines.

**Project Management:** Rules for drawing the network diagram, Applications of CPM and PERT techniques in Project planning and control for skill development and entrepreneurship.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Understand the meaning and use of statistical terms used in business statistics for skill development, and applies descriptive statistical measures to business situations.

**CO2:** Apply the statistical tools in business, and commercial areas with the help of time series and index numbers to develop skill.

**CO3:** Understand key concept of operation research, formulate and solve linear programming problems for business situations and for skill development and employability.

**CO4:** Solve Transportation, Assignment and Sequencing Problems, and use CPM / PERT techniques, to plan, schedule, and control project activities skill development and entrepreneurship.

  
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**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	2	3	1	2	2	2	2	2
CO2	2	1	3	1	1	2	2	2	3	1
CO3	2	1	3	1	1	3	3	1	2	2
CO4	1	1	2	1	1	2	2	1	1	2

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	1
CO2	2	1	1
CO3	2	2	1
CO4	2	1	2

**Suggested Readings:**

1. Beri, G. C.: Statistics for Management, Tata McGraw-Hill.
2. Chandran, J. S.: Statistics for Business and Economics, Vikas Publications.
3. Earshot, L.: Essential Quantitative Methods for Business Management and Finance. Palgrave McMillan.
4. Gupta, C. B.: An Introduction to Statistical Methods, Vikas Publications.
5. Gupta, S. P.: Business Statistics, Sultan Chand & Sons.
6. Levin, R.: Statistics for Management, Pearson Education.
7. Render. & Stair, Jr.: Quantitative Analysis for Management, Prentice Hall of India.
8. Sharma, J. K.: Business Statistics, Pearson Education.

**Website Sources:**

- [https://gurukpo.com/Content/B.Com/Business\\_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
- [http://onlinestatbook.com/2/summarizing\\_distributions/measures.html](http://onlinestatbook.com/2/summarizing_distributions/measures.html)
- <https://people.richland.edu/james/lecture/m170/ch03-var.html>
- <https://www.statpac.com/statistics-calculator/correlation-regression.htm>
- <http://www.maths.qmul.ac.uk/~pjc/notes/prob.pdf>

**Note: Latest editions of all the suggested readings must be used.**

**IFTM University, Moradabad**  
**Master of Commerce Programme**  
**MCOM 104: MARKETING MANAGEMENT**

**Objective:** This paper aims to equip the students with the marketing concepts and practices to develop their analytical skills, conceptual abilities and substantive knowledge in the aforesaid field to develop skill, provide employability & entrepreneurial skill.

**UNIT I**

**(10 Sessions)**

**Introduction:** Meaning, Importance, Scope, Functions and Philosophies of Marketing Management to develop skill, Elements of Marketing, Marketing vs. Selling, Consumer Markets vs. Industrial Markets; Marketing Environment- Factors Affecting Marketing Environment, Marketing Information System.

**UNIT II**

**(10 Sessions)**

**Market Segmentation, Targeting and Positioning:** Segmentation – Bases, Purpose, procedure objectives and limitations; Market Targeting and Product Positioning - Introduction, Objectives, Usefulness, Product Differentiation, Product Positioning Strategy for entrepreneurship.

**UNIT III**

**(08 Sessions)**

**Product Decisions:** New Product Development - Concept, Planning and Development Process, Necessity for Development, Failure of New Products, Branding and Packaging Decisions; Product Life cycle (PLC)- Stages and Strategies for different stages of PLC for skill development and entrepreneurship.

**UNIT IV**

**(12 Sessions)**

**Pricing, Place and Promotion Decisions:** Objectives, Policies and Methods of Setting Price, Pricing Strategies for developing skill, providing employability & entrepreneurial skill; Types and Factors Affecting Channels of Distribution; Promotion- mix Decisions and its types, Recent Trends in marketing.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Understand the basic concepts related to markets, marketing and its environment & distinguish it from sales to develop skill.

**CO2:** Appreciate the concept and application of Segmentation, Targeting and Positioning in marketing for entrepreneurship.

**CO3:** Understand the concept and process of New Product Development and concept of Product Life Cycle for skill development and entrepreneurship.

**CO4:** Learn the key concepts related to marketing mix elements viz. Price, Place and Promotion along with contemporary themes in marketing for developing skill, provide employability & entrepreneurial skill.

### Mapping course outcomes leading to the achievement of programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	2	1	1	3	1	2	1	1	2	1
<b>CO2</b>	3	1	1	1	1	3	1	1	3	1
<b>CO3</b>	2	1	1	1	1	2	1	1	1	1
<b>CO4</b>	2	1	1	1	1	2	1	1	3	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	2	1	1
<b>CO2</b>	1	1	2
<b>CO3</b>	2	1	2
<b>CO4</b>	2	2	3

### Suggested Readings:

1. Chabara, T. N.: Marketing Management, Dhanpat Rai Publication.
2. Gupta, C. B.: Marketing Management, Sultan Chand & Sons.
3. Kotler, P.: Marketing Management Analysis, Planning, Implementation & Control, Pearson Education.
4. Kurtz & Boone.: Principle of Marketing, Thomson India Edition.
5. Shrekar, S. A.: Marketing Management, Tata Mc Graw Hill.
6. Stanton, W. J.: Fundamental of Marketing, Tata Mc Graw Hill.

### Website Sources:

- <http://www.yourarticlelibrary.com/marketing/5-important-concept-of-marketing-management-philosophy/1076>
- <https://www.marketingtutor.net/marketing-environment-definition-factors-and-examples/>
- <https://ebstudies.wordpress.com/2012/07/19/various-environmental-factors-affecting-marketing-function/>
- [https://www.consumerpsychologist.com/cb\\_Segmentation.html](https://www.consumerpsychologist.com/cb_Segmentation.html)

**Note: Latest editions of all the suggested readings must be used.**



**IFTM University, Moradabad**  
**Master of Commerce Programme**

**MCOM 105: ORGANIZATIONAL BEHAVIOR**

**Objective:** This paper aims to expose the students to the conceptual framework of Organizational Behavior to develop skill, provide employability & entrepreneurial skill and stimulate them for meaningful observation of Behavioral patterns and proper realization of human behavior in organizations.

**UNIT I** **(08 Sessions)**

**Fundamentals of Organizational Behavior (OB):** Meaning, concept and significance of OB to develop skill, Models of OB, Emergence of OB as a discipline, OB Trends.

**UNIT II** **(12 Sessions)**

**Individual Dimensions of OB:** Individual determinants of OB for employability, Perception, Learning, Leadership, Motivation, Emotions, Attitudes, Personality.

**UNIT III** **(10 Sessions)**

**Group dimensions of OB:** Group Dynamics and Work Teams for skill development, Power, Politics, Interpersonal behavior and relations, Transactional Analysis.

**UNIT IV** **(10 Sessions)**

**Organization culture and Development:** Concepts and determinants of organizational culture, organization development-concept and intervention techniques for skill development and entrepreneurship, individual and organizational factors to stress, consequence of stress on individual and organization, management of stress.

**Course Outcomes:** Students completing this course will be able to:


**CO1:** Understand the conceptual framework and models of the discipline of OB and its practical applications in the organizational set up to develop skill.

**CO2:** Deeply understand the role of individuals in achieving organizational goals effectively and efficiently for employability.

**CO3:** Understand the concept group dynamics and team development and its implications within an organization for skill development;

**CO4:** Appreciate the cultural aspects of an organization along with the particulars of conflict and stress management therein for skill development and entrepreneurship.

  
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### Mapping course outcomes leading to the achievement of programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	3	2	2	1	1	2	2	1
CO2	2	2	1	1	1	1	3	3	2	2
CO3	3	3	1	1	1	2	2	1	3	2
CO4	2	1	1	1	1	1	1	1	2	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	1
CO2	1	2	1
CO3	2	1	1
CO4	2	1	2

### Suggested Readings:

1. Robbins S. P. Organizational Behavior, Prentice Hall of India, New Delhi.
2. Luthans, F.: Organisation Behavior, McGraw Hill International, New York.
3. Prasad L.M.: Organisational Behaviour, Sultan Chand & Sons, New Delhi.
4. Ashwathappa, K.: Organizational Behavior, Himalaya Publishing House, New Delhi.
5. Mishra, M. N.: Organisational Behaviour and Corporate Development, Himalaya Publishing House, New Delhi.

### Website Sources:

- <http://www.ddegjust.ac.in/studymaterial/mcom/mc-101.pdf>
- <https://easynotes4u.com/management-process-organizational-behaviour-notes/>

**Note: Latest editions of all the suggested readings must be used.**

**IFTM University, Moradabad**  
**Master of Commerce Programme**

**MCOM 107: TALENT MANAGEMENT & HRIS**

**Objective:** The objective of the course is to understand the growing significance and impact of Performance excellence through Talent Management for skill, employability and entrepreneurial skills.

**UNIT I**

**(08 Sessions)**

Talent Management: Definition, Meaning of Talent Management, Objectives & Role of Talent Management in building sustainable competitive advantage to a firm, Key Processes of Talent Management, Consequences of Failure in Managing Talent, Benefits of Talent Management: How Your Business Can Benefit from it, Responsibilities of Talent Management Manager & Professionals for better entrepreneurial skills.

**UNIT II**

**(12 Sessions)**

Talent Management Planning: Understanding the Needs and Mind set of Employee, Steps in Talent Management Process, Knowledge, Values, Beliefs and Skill Implications for Talent Management for employability and Modelling Excellence.

**UNIT III**

**(10 Sessions)**

Talent Acquisition: Defining Talent Acquisition, develop high potential employee - High performance workforce, Importance of Talent Development Process, Steps in Developing Talent, Succession Planning, Difference between Talent Acquisition and Recruitment, Current Trends in Talent Acquisition for entrepreneurial skills.

**UNIT IV**

**(10 Sessions)**

Talent Retention: "SMR Model" (Satisfy, Motivate and Reward) – The Formula to Win Your Employees & Retain Them, Employee Retention Programs, Career Planning & Development, return on Investment (ROI) on Talent Management, Employee Engagement, Best Practices in Employee Retention for developing better skills.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Know about talent management so that students enhance their skills by knowing the advantages of it for better entrepreneurial skills;

**CO2:** Explore the various aspects talent management by doing planning, understanding the value of knowledge and how to implement their skills for better result for employability;

**CO3:** Understanding talent acquisition, develop high potential employee and how to develop talent for entrepreneurial skills;

**CO4:** Appreciate talent retention with SMR model for developing better skills.



**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	2	2	1	2	2	2	1	2
CO2	2	1	3	2	3	1	2	2	2	1
CO3	2	3	1	2	2	2	1	2	2	3
CO4	2	2	2	1	2	2	2	1	2	3

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	2	3
CO2	1	3	2
CO3	2	2	3
CO4	3	1	1

**Suggested Readings:**


1. A Framework for Human Resource Management, Dessler Gary, Pearson, Edition: 7<sup>th</sup>
2. Fundamentals of Human Resource Management, Varkkey Biju, Dessler Gary, Pearson, Edition: 14<sup>th</sup>
3. Talent Management Hand Book, Lance A Berger, Dorothy R Berger, McGraw-Hill, Edition: 13<sup>th</sup>
4. Talent management in India: Challenges and opportunities, Hasan, & Singh, Atlantic Publication
5. A Handbook of Human Resource Management Practice, Armstrong, Michael, Kogan Page Publication
6. Human Resource Management, Pattanayak Biswajeet, PHI Learning Pvt. Ltd.

**Website Sources:**

- <https://bookboon.com/en/talent-management-a-focus-on-excellence-ebook2>.
- [https://silversoft.co.za/wp-content/uploads/2016/05/Talent\\_Management\\_for\\_Dummies.pdf3](https://silversoft.co.za/wp-content/uploads/2016/05/Talent_Management_for_Dummies.pdf3).
- <http://www.oracle.com/us/media1/talent-retention-6-best-practices-1676595.pdf4>.
- <https://www.teleosconsulting.com/who-we-serve-and-how/our-unique-approach/strategic-talentalignment->

**Note: Latest editions of all the suggested readings must be used.**

  
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**Master of Commerce Programme**

**MCOM 108: MANAGEMENT COMPETENCY MAPPING**

**Objective:** The course aims to equip students with the skills, employability and knowledge to enable them to effectively implement a competency-based management system for better employability.

**UNIT I**

**(08 Sessions)**

Concept and definition of Role and competency, Characteristics of competency, Competency versus competence, Evolution of Competency Based HRM for effective employability.

**UNIT II**

**(12 Sessions)**

Competency Framework (competency management framework or competency model), Types of competencies – generic/specific, threshold/performance, and differentiating and technical, managerial and human. Base Compensation and Supplementary Compensation; Why to promote a competency culture, Context and Relevance of competencies in modern organizations, Innovations in Compensation Management, how to map competencies Competency Based Selection; Competency based Training & Development, time Schedules, Competency profiling, modeling, mapping, and assessment, Pay Band System, ESOP, Competency Based Performance Management; Competency Based Career & Succession Planning for developing better skills for industry.

**UNIT III**

**(12 Sessions)**

Competency management framework/competency model: Macro View of Competency management framework: strategic framework – linking HR processes to organizational strategy, development of personal competency framework, Lancaster Model of managerial competencies, developing competency modeling framework/ model – Understanding job positions, Data collection instruments for job descriptions, Preparation of job descriptions for employability. Stages in design and implementation of competency model – General competency framework, competency identification – Competency assessment and competency development, integration of HR function.

**UNIT IV**

**(8 Sessions)**

Design and Implementation of competency model: Introduction to Core competencies (Organization wide), Business competencies (SBU specific), Team Competencies (project driven), Role competencies (Role wise); Competency identification for better entrepreneurial skills.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Know the basics of competency and its importance in the field of HRM for effective employability;

  
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**CO2:** Explore the various aspects of HRM with competency and its importance for developing better skills for industry;

**CO3:** Understand the importance HR competency modelling and understand the importance of job position for employability.;

**CO4:** Know the importance of design and implementation of competency model for better entrepreneurial skills.

#### Mapping course outcomes leading to the achievement of programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	1	2	2	2	1	2	2	2	1	2
<b>CO2</b>	2	1	3	2	3	1	2	2	2	1
<b>CO3</b>	2	3	1	2	2	2	1	2	2	3
<b>CO4</b>	2	2	2	1	2	2	2	1	2	3

#### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	1	3	1
<b>CO2</b>	3	2	2
<b>CO3</b>	2	3	1
<b>CO4</b>	2	1	3

#### Suggested Readings:

1. Sanghi, Seema, Designing and Implementing Competency Models in Organizations.
2. Sharma, Radha R., Competency based HRM Shermon, Ganesh. TataMcGrawHill 2004

#### Website Sources:

- <https://explore.darwinbox.com/hr-glossary/competency>
- <https://www.managementstudyguide.com/competency-framework.htm>
- <https://www.valamis.com/hub/competency-management#:~:text=Competency%20management%20is%20the%20practice,business%20strategy%20of%20an%20organization.>

**Note:** Latest editions of all the suggested readings must be used.

**MCOM 106: COMPREHENSIVEVIVA-VOCE (100Marks)**

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**MCOM 201: HUMAN RESOURCE MANAGEMENT**

**Objective:** This paper aims at developing a conceptual background for facilitating and managing human resource management systems and functions in an organization in the context of dynamic business environment to develop skill, provide employability & entrepreneurial skill.

**UNIT I**

**(08 Sessions)**

**Introduction:** Meaning, Nature, Scope, objectives, functions and Evolution of Human Resource Management (HRM), HRM vs. Personnel Management, Role of HR managers for employability.

**UNIT II**

**(12 Sessions)**

**Human Resources Planning:** Definition, purposes, processes and limiting factor.

**Job Analysis, Recruitment and Selection:** Job Analysis – Job Description, Job Specification; Recruitment and Selection-Methods and Procedures for skill development and employability, Recruitment vs. Selection process.

**UNIT III**

**(10 Sessions)**

**Human Resource Development:** Training and Development- Purpose, Methods and issues of training and management development program, Mentoring and Coaching; Human Resource Development in India for entrepreneurship & employability.

**Performance and Job Evaluation:** Definition, Purpose of appraisal, Procedures and Techniques including 360° Performance Appraisal, Job Evaluation-concept, methods and types.

**UNIT IV**

**(08 Sessions)**

**Disciplinary Mechanism and Grievance Handling:** Definition, Disciplinary Procedure, Grievance Handling.

**Job Enrichment:** Promotion, Transfer and Separation: Promotion – purpose, principles and types; Transfer–reason, principles and types; Separation–lay-off, resignation, dismissal, retrenchment, Voluntary Retirement Scheme. Job Enrichment, Job Enlargement, Job rotation to develop skill.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Understand the basics of HRM along with its evolution; role and responsibilities of HR managers for employability;

**CO2:** Know the features and tools of HRP along with job related features for skill development and employability; Outline the concept, current theory and practice of recruitment and selection;

**CO3:** Comprehend the tools and methods employed in HRD; understand the strategies to build a stronger workforce for entrepreneurship & employability; to analyze the strategic issues and strategies required to performance appraisal and training to develop manpower resources;

  
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**CO4:** Grasp the functionality of disciplinary mechanism and job-related aspects to develop skill; understand the Concept of job enrichment comprehensively to improve supervisor-subordinate relationship.

**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	1	1	1	2	3	1	1	2	1	1
<b>CO2</b>	1	1	2	2	2	1	2	2	1	2
<b>CO3</b>	1	1	2	2	2	1	2	2	1	2
<b>CO4</b>	1	1	3	2	2	1	2	3	1	2

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	1	2	1
<b>CO2</b>	2	2	1
<b>CO3</b>	1	2	2
<b>CO4</b>	2	1	1

**Suggested Readings:**

1. Aswathappa, K.: Human Resource Management. Tata McGraw Hill.
2. Bratton, J. & Gold, J.: Human Resource Management: Theory and Practice. Palgrave Mcmillian.
3. Mejia, G.: Managing Human Resources. Pearson Education.

**Web Sources:**

- <http://kalyan-city.blogspot.com/2009/12/human-resource-management-human.html>
- <https://www.macmillanihe.com/companion/Nieto-An-Introduction-To-Human-Resource-Management/student-zone/Lecturer-notes/>
- <https://examupdates.in/mba-human-resource-management/>
- <https://www.slideshare.net/versatileBschool/human-resource-management-full-notes>
- <https://www.scribd.com/doc/55819808/Human-Resource-Management-Full-Notes>

**Note: Latest editions of all the suggested readings must be used.**



# IFTM University, Moradabad

Master of Commerce Programme

## MCOM 202: STRATEGIC MANAGEMENT

**Objective:** This paper aims to acquaint the students with the nature of Strategic Management as an integration point of all the management functional areas for developing skill, offering employability & entrepreneurial skills.

### UNIT I

(12 Sessions)

**Introduction:** Meaning, nature, scope and importance of strategic management; Evolution of strategic management-Forecasting, Long-range planning, strategic planning and strategic management for entrepreneurial.

**Strategic Management Process:** Formulation Phase- vision, mission, environmental scanning, objectives and strategy; Implementation phase-Strategic Activities, Evaluation and Control.

### UNIT II

(08 Sessions)

**Environmental Analysis:** Meaning, need, characteristics and categorization of environmental factors, approaches to the environmental scanning process for skill development and entrepreneurship, structural analysis of competitive environment.

### UNIT III

(08 Sessions)

**Analysis of Internal Resources:** Strengths and Weaknesses; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis; Strategic Advantage Profile; SWOT analysis for employability.

### UNIT IV

(12 Sessions)

**Formulation of Strategy:** Approaches to Strategy formation; major strategy options- Stability, Growth and Expansion, Diversification, Retrenchment, Mixed Strategy; Choice of Strategy –BCG Model; Evaluation of Strategy & Control-Overview, techniques & role for developing skill, providing employability & entrepreneurial skills.

**Course Outcomes:** Students completing this course will be able to:


**CO1:** Understand the meaning, nature, scope and importance of strategic management for entrepreneurship, strategic management process;

**CO2:** Understand the meaning, nature, characteristics and categorization of environmental factors strategic management for skill development and entrepreneurship;

**CO3:** Understand the analysis of internal resources, audit of resources, value chain approach and SWOT analysis for employability;

**CO4:** Understand the formulation of strategy, BCG model, evaluation of strategy, diversification and retrenchment for developing skill, providing employability & entrepreneurial skills.

  
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**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	1	2	2	1	2	1	2	1	2	1
<b>CO2</b>	1	2	1	2	1	1	1	2	2	2
<b>CO3</b>	1	1	2	3	1	1	1	1	1	2
<b>CO4</b>	1	1	1	2	3	3	1	2	3	2

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	1	1	2
<b>CO2</b>	2	1	2
<b>CO3</b>	1	2	1
<b>CO4</b>	2	3	2

**Suggested Readings:**

1. Wheelen, T. L. & Hunger, J. D.: Strategic Management and Business Policy: Emerging, 21<sup>st</sup> Century Global Society. Prentice Hall, New Jersey.
2. Ghosh, P. K.: Strategic Planning and Management. Sultan Chand & Sons, New Delhi.
3. Kazmi, A.: Business Policy. Tata McGraw-Hill, New Delhi.
4. Thompson, A. A. & Strickland, A. J.: Strategic Management. Tata McGraw Hill, New York.

**Web Sources:**

- <https://www.ikbooks.com>
- [www.fucape.br](http://www.fucape.br)
- <http://www.ros.hw.ac.uk>
- <https://www.strategicmanagementinsight.com>
- <http://www.cimaglobal.com>

**Note: Latest editions of all the suggested readings must be used.**

# IFTM University, Moradabad

Master of Commerce Programme

## MCOM 203: ADVANCED CORPORATE ACCOUNTING

**Objective:** This paper aims to understand the application of advanced corporate accounting practices in the fields of modern business and profession to develop skill, provide employability & entrepreneurial skills.

### UNIT I

(10 Sessions)

**Accounting for Group companies:** Holding Companies–Definition–Accounts Consolidation– Preparation of Consolidated Balance Sheet – Minority Interest – Pre-acquisition or Capital Profits – Cost of Control or Goodwill – Inter- Company Balance – Unrealized Inter-company profits –Revaluation of assets and liabilities– Bonus Shares– Treatment of Dividend for skill development and employability.

### UNIT II

(10 Sessions)

**Accounting for Corporate Restructuring:** Internal–External–Merger and acquisition–Accounting for liquidation of companies–Preparation of Statement of Affairs–Deficiency/Surplus Account–Liquidator’s Final Statement of Account–Receiver’s Statement of Accounts for developing skill, providing employability & entrepreneurial skills.

### UNIT III

(10 Sessions)

**Lease Accounting:** Definition - Features - Advantages and disadvantages - Lease distinguished from other modes of acquisition - Provisions of Indian Accounting Standard 19 - Types lease: Financial lease, Operating lease- Financial Lease Vs. Operating Lease- Terms peculiar to leasing - Accounting for lease for developing skill, providing employability & entrepreneurial skills - Books of Lesser and Lessee - Sale and lease back (including problems).

### UNIT IV

(10 Sessions)

**Valuation of Intangible Assets:** Meaning - Significance of intangibles - Nature of intangible assets - Provisions of Indian Accounting Standard 26 - Types of intangible assets – Measurement and Recognition of intangibles– Valuation approaches (theory only).

**Human Resources Accounting:** Objectives–Methods of valuation–Advantages and Disadvantages for skill development and employability.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Understand the accounting for group companies for skill development and employability;

**CO2:** Understand the accounting for corporate restructuring for developing skill, providing employability & entrepreneurial skills;

**CO3:** Understand the concept of Lease accounting for developing skill, providing employability & entrepreneurial skills;

  
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**CO4:** Describe the concept of Human resource accounting and the methods of valuation of Intangible assets for skill development and employability.

**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	1	1	1	1	2	1	1	2	2
<b>CO2</b>	1	2	1	2	3	1	1	2	2	1
<b>CO3</b>	3	1	2	1	2	1	2	2	1	2
<b>CO4</b>	3	1	3	3	3	1	1	2	2	2

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	2	2	1
<b>CO2</b>	2	2	2
<b>CO3</b>	3	3	2
<b>CO4</b>	2	2	1

**Suggested Readings:**


1. Maheshwari, S. N. & Maheshwari, S. K.: Studies in Advanced Accountancy. Sultan Chand and Sons, New Delhi.
2. Iyengar, S. P: Advanced Accountancy. Sultan Chand & Sons, New Delhi.
3. Narang, K. L. & Jain, S. P.: Practical problems in Advanced Accountancy. Kalyani Publishers, New Delhi.
4. Shukla, S. M. & Grewal, T. S.: Advanced Accountancy. Sultan Chand & Sons, New Delhi.

**Web Sources:**

- <https://ddceutkal.ac.in/Syllabus/MCOM/Paper-5.pdf>
- <http://www.accountingnotes.net/banking-companies/accounts-of-banking-companies-india-accounting/13608>
- <https://www.scribd.com/document/71681256/Accounting-Treatment-for-Internal-Reconstruction>

**Note:** Latest editions of all the suggested readings must be used.

  
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# IFTM University, Moradabad

## Master of Commerce Programme

### MCOM 204: INTERNATIONAL BUSINESS ENVIRONMENT

**Objective:** This paper aims to enable the students in building strong foundation in concepts of international trade and business and in understanding social, cultural and economic factors that lead to trade between countries for developing skill, offering employability & entrepreneurial skills.

#### UNIT I

(08 Sessions)

**International Business:** Evolution, Nature, Influences and Goals of International Business, Problems of International Business; Theories of International Trade for skill development.

#### UNIT II

(08 Sessions)

**International Business Environment:** Introduction, Social and Cultural Environment, Technological Environment, Economic Environment and Political Environment; Modes of entering International Business; E-business vis-à-vis International Business for better skilling of entrepreneurship.

#### UNIT III

(12 Sessions)

**Foreign Direct Investment:** Meaning, International Investment Theories, Factors Influencing FDI, Trends in FDI, FDI in India.

**Globalization:** Emerging Global Economy, Drivers of Globalization, Globalization of Markets, Globalization and India for skill development.

#### UNIT IV

(12 Sessions)

**World Trade Organization:** GATT, Establishment of WTO, WTO and anti-dumping measures, India and WTO.

**Multinational Corporations:** Definition, factors that contributed for the growth of MNCs, advantages and disadvantages, MNCs in India; International trade policies, trade blocks, International Finance and Foreign Exchange for entrepreneurship & employability.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Understand the meaning of International Business, related concepts and its key theories for skill development;

**CO2:** Learn the different dimensions of International Business Environment and the various modes available for entering a foreign market for better skilling of entrepreneurship;

**CO3:** Understand FDI, its key theories and the concept of Globalization in Indian context for skill development;

**CO4:** Elaborate on the role, policies and importance of WTO & various MNCs in International Trade along with key concepts of International Financing for entrepreneurship & employability.

  
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**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	1	1	1	2	1	1	1	1
CO2	1	2	2	1	2	1	1	1	2	2
CO3	1	2	2	1	2	1	1	1	1	1
CO4	1	1	1	2	1	1	2	1	2	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	1
CO2	1	1	2
CO3	2	1	1
CO4	1	2	2

**Suggested Readings:**

1. Black, J. S. & Sundaram, A. K.: International Business Environment. Prentice Hall of India, New Delhi.
2. Bhalla, V. K. & Ramu, S. S.: International Business Environment & Management. Anmol Publication Pvt. Ltd, New Delhi.
3. Cherunilam, F: International Economics. Tata McGraw-Hill Publishing Company Limited.
4. Hill, C. W. L: International Business. Tata McGraw-Hill Publishing Company Limited.
5. Vasudeva, P. K.: International Marketing. Excel Books, New Delhi.

**Web Sources:**

- [www.ebooks.lpude.in](http://www.ebooks.lpude.in)
- [www.icsi.edu](http://www.icsi.edu)
- [www.jnujprdistance.com](http://www.jnujprdistance.com)
- [www.studocu.com](http://www.studocu.com)

**Note: Latest editions of all the suggested readings must be used.**

  
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# IFTM University, Moradabad

Master of Commerce Programme

## MCOM 205: COMPUTER APPLICATIONS IN BUSINESS

**Objective:** This paper aims to familiarize the students with the basic computer skills and orient them with the concepts of information technology and their applications to business processes to develop skill, provide employability & entrepreneurial skills.

### UNIT I

(12 Sessions)

**Introduction to Computers and Number System:** Concept and definition of computer; functional components of a computer system, Types of memory and memory hierarchy, characteristics, advantages and limitations of a computer, classification of computers; Number Systems and Arithmetic: Decimal, Binary, Octal and Hexadecimal Number Systems, Binary Arithmetic for skill development.

### UNIT II

(10 Sessions)

**Use of MS-Office:** Basic of MS-Word, MS-Excel and MS-PowerPoint-their applications, preparation of questionnaire, presentations, tables & reports, Operating Systems- Functions and Types of Operating Systems to develop skill, provide employability & entrepreneurial skills.

### UNIT III

(08 Sessions)

**Computer Network:** Meanings, types and components; Internet – overview, architecture & functioning of internet, basic services over internet, e-Commerce for skill development and employability.

### UNIT IV

(10 Sessions)

**Database Management System (DBMS):** Overview, components, recent trends in database; Relational Database Management System (RDBMS), MS-Access-overview.

**Information Technology:** Meaning and its application to various functional areas of management for skill development and employability.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Understanding the concept of Functional components, Memory and Classification of Computers and also describing Number System and basic arithmetic operations for skill development;
- CO2: Perform common functional operations in MS Office & understands the different functions provided by Operating System at different level to develop skill, provide employability & entrepreneurial skills;
- CO3: Recognize the technological trends of Computer Networking and discuss the key technological components of the Network and Internet for skill development and employability;
- CO4: Demonstrate the basic elements of a relational database management system and identify the data models for relevant problems for skill development and employability.



**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	1	1	1	1	1	1	1	1	1	1
<b>CO2</b>	1	1	2	1	2	1	1	1	1	1
<b>CO3</b>	1	1	2	1	2	1	1	2	2	1
<b>CO4</b>	1	1	1	2	2	2	1	1	1	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	2	1	1
<b>CO2</b>	2	2	2
<b>CO3</b>	2	2	1
<b>CO4</b>	2	2	1

**Suggested Readings:**

1. Cyganski, D.: Information Technology: Inside and outside. Pearson Education.
2. ITL Education Solutions: Introduction to Information Technology. Pearson Education.
3. Saini, A. K. & Kumar, P.: Computer Applications in Management. Anmol Publications.
4. Leon, A. & Leon, M.: Introduction to Computers. Leon Vikas.
5. Kakkar, D. N. & Goyal, R.: Computer Applications in Management. New Age Publication.

**Web Sources:**

- [https://www.tutorialspoint.com/computer\\_fundamentals/index.htm](https://www.tutorialspoint.com/computer_fundamentals/index.htm)
- [https://www.researchgate.net/publication/258339295\\_FUNDAMENTALS\\_OF\\_COMPUTER\\_STUDIES](https://www.researchgate.net/publication/258339295_FUNDAMENTALS_OF_COMPUTER_STUDIES)
- <https://www.tutorialspoint.com/word/index.htm>
- <http://ecomputernotes.com/fundamental>

**Note: Latest editions of all the suggested readings must be used.**

# IFTM University, Moradabad

## Master of Commerce Programme

### MCOM 207: INTEGRATED MARKETING COMMUNICATION

**Objective:** The students with essential concepts and techniques for the development and designing of an effective Integrated Marketing Communication Programme for developing better skill for employability. It provides the learning about various communication tools and its effectiveness for developing skills of entrepreneurial and employability in such a way that fosters the creative ideas from the learners for development of effective marketing communication Programme.

#### UNIT I

(12 Sessions)

An Introduction to Integrated Marketing Communication (IMC): Meaning and role of IMC in Marketing process, one voice communication V/s IMC. Introduction to IMC tools – Advertising, sales promotion, publicity, public relations, and event sponsorship; The role of advertising agencies and other marketing organizations providing marketing services and perspective on consumer behaviour for understanding entrepreneurial skill.

#### UNIT II

(10 Sessions)

Understanding communication process: Source, Message and channel factors, Communication response hierarchy- AIDA model for employability. Hierarchy of effect model, Innovation adoption model, information processing model, The standard learning Hierarchy, Attribution Hierarchy, and low involvement hierarchy Consumer involvement- The Elaboration Likelihood (ELM) model, The Foote, Cone and Belding (FCB) Model.

#### UNIT III

(08 Sessions)

Planning for Marketing Communication (Marcom): Establishing marcom Objectives and Budgeting for Promotional Programmes-Setting communication objectives, Sales as marcom objective, DAGMAR approach for setting ad objectives. Budgeting for marcom-Factors influencing budget, Theoretical approach to budgeting viz. Marginal analysis and Sales response curve, Method to determine marcom budget for entrepreneurial skills.

#### UNIT IV

(10 Sessions)

Developing the Integrated Marketing Communication Programme: Planning and development of creative marcom. Creative strategies in advertising, sales promotion, publicity, event sponsorships for employability and entrepreneurial skills. Creative strategy in implementation and evaluation of marcom- Types of appeals and execution styles. Media planning and selection decisions- steps involved and information needed for media planning. Measuring the effectiveness of all Promotional tools and IMC.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Understand the concept of IMC with its role, importance and difference between communication and IMC for understanding entrepreneurial skill;

**CO2:** Explore the various aspects of communication process, AIDA model and consumer involvement for employability;

**CO3:** Understand the importance of marketing communication, its objectives with DAGMAR approach for entrepreneurial skills;

**CO4:** Know about IMC with the help of planning and development for employability and entrepreneurial skills.

**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	1	2	2	2	1	2	2	2	1	2
<b>CO2</b>	2	1	3	2	3	1	2	2	2	1
<b>CO3</b>	2	3	1	2	2	2	1	2	2	3
<b>CO4</b>	2	2	2	1	2	2	2	1	2	3

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	1	2	3
<b>CO2</b>	1	3	2
<b>CO3</b>	2	2	3
<b>CO4</b>	2	3	3

**Suggested Readings:**

1. Advertising & Promotion- An Integrated Marketing Communications Perspective, George Belch, Michael Belch & Keyoor Purani, TATA McGraw Hill
2. Advertising Management, Jaishri Jethwaney & Shruti Jain, Oxford University Press
3. Advertising & Promotions: An IMC perspective, Kruti Shah and Alan D'Souza, Tata
4. McGraw Hill
5. Advertising Management, Aakar, Batra and Myers, Prentice
6. Advertising & Promotions, S H Kazmi and Satish K Batra, Excel
7. Advertising; Principles and Practice, Wells, Moriarty and Burnett, Pearson
8. Advertising & Promotion: An IMC approach, Terence A. Shimp Pub., Cengage Learning

  
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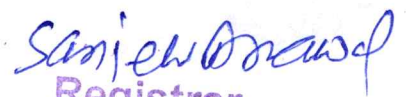
**Website Sources:**

- [https://www.mastersincommunications.com/faqs/what-is-integrated-marketing-communications#:~:text=Answer%3A%20Integrated%20marketing%20communication%20\(IMC,consis tent%20across%20distinct%20media%20channels](https://www.mastersincommunications.com/faqs/what-is-integrated-marketing-communications#:~:text=Answer%3A%20Integrated%20marketing%20communication%20(IMC,consis tent%20across%20distinct%20media%20channels).
- <https://businessjargons.com/communication-process.html>

**Note: Latest editions of all the suggested readings must be used.**

  
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## IFTM University, Moradabad

Master of Commerce Programme

### MCOM 208: EMERGING ECONOMIES AND MARKETS

**Objective:** The course offers a comprehensive look at emerging markets, especially (but not only) the BRIC countries (Brazil, Russia, India, China), as they integrate with the global economy for employability and entrepreneurial skills.

#### UNIT I

(12 Sessions)

Introduction, Overview of emerging markets, Political, legal and cultural framework in emerging markets, Ethical issues, Trade and foreign Investment for entrepreneurial skills, Demographic characteristics, Market characteristics, Factors effecting international business.

#### UNIT II

(10 Sessions)

The Economic Environment Differences in economic environment in emerging markets, Institutional voids, framework and developing institutions, Infrastructure & infrastructural gap, Income distribution, Business Groups for skill development.

#### UNIT III

(08 Sessions)

Opportunities and Trend in Emerging Markets The growth of middle income and rise in consumption level, Growth of mid-sized cities, rural development, Services, technology and telecommunication, inequalities, taking advantage and adopting business models, Business at the bottom of pyramid to develop better skill development.

#### UNIT IV

(10 Sessions)

Strategies for the Entry an overview for the entry in emerging market, Trade based entry strategies, export, bidding for global tenders, global sourcing and outsourcing, contract based entry strategy, licensing, franchising, technology transfer projects, management contracts, Investment entry modes-marketing subsidiaries, joint ventures, wholly owned entry strategy, Factors influencing entry strategy for entrepreneurial skills.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Understand the concept of emerging markets, ethical issues of trade and foreign investment for entrepreneurial skills;

**CO2:** Explore the various aspects of economic environment with infrastructural gap for skill development;

**CO3:** Understand the concept of merging market, rural development and importance of business model to develop better skill development;

**CO4:** Explore the entry in emerging market, bidding for global tenders and licensing for entrepreneurial skills.

  
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### Mapping course outcomes leading to the achievement of programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	2	2	1	2	2	2	1	2
CO2	2	1	3	2	3	1	2	2	2	1
CO3	2	3	1	2	2	2	1	2	2	3
CO4	2	2	2	1	2	2	2	1	2	3

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	3
CO2	3	1	2
CO3	2	1	3
CO4	2	1	3

### Suggested Readings

1. Tarun Khanna, Krishna G. Palepu. 2010. Winning in Emerging Markets: A Road Map for Strategy and Execution. Harvard Business Press.
2. "Doing Business in Emerging Markets" 2nd edition, by S Tamer Cavusgil, Pervez N Ghauri, Ayse A. Akcal – 2012 published SAGE Publications Ltd.
3. "International Business Strategy in Emerging Country Markets: The Institutional Network Approach" by Hans Jansson published by Edward Elgar Publishing House 2008.
4. "Emerging Markets Rule: Growth Strategies of the New Global Giants", by Mauro Guillen, Esteban Garcia-Canal published by McGraw Hill Professional 3013.

### Website Sources:

- <https://www.thebalance.com/what-are-emerging-markets-3305927>
- <https://www.vedantu.com/biology/difference-between-environment-and-ecosystem>
- <https://www.lazardassetmanagement.com/research-insights/outlooks/emerging-markets>

**Note: Latest editions of all the suggested readings must be used.**

**MCOM206: COMPREHENSIVE VIVA-VOCE (100Marks)**



**MCOM 301: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY**

**Objective:** This paper aims to make students understand the concept, theories and application of Corporate Governance and CSR for the Development of the Society to develop skill, offer employability & entrepreneurial skills.

**UNIT I**

**(10 Sessions)**

**Corporate Governance:** Concept, Role and Scope, Principles; Codes and Standards of Corporate Governance; Models of Corporate Governance; Significance of Ethics in Corporate Governance to develop skill, offer employability & entrepreneurial skills; Managing Competition and Ethics, Best Practices in Corporate Governance.

**UNIT II**

**(10 Sessions)**

**Indian Corporate Governance:** Emergence of Corporate Governance in India and the landmarks; Corporate Governance Codes and Status in India; Roles and Responsibilities of Regulators and the Board of Directors.

Some India Specific Issues: Corporate Governance Issues in Family-owned Businesses in India for entrepreneurship and skill development; Corporate Governance and Indian Ethos.

**UNIT III**

**(10 Sessions)**

**New Paradigms in Corporate Governance: Ethics, CSR and Sustainability:** Setting Governance Platform: Ethics and Sustainability; Regulation versus Self-Regulation; Challenges to Corporate Governance: Corporate Social Responsibility (CSR); Road Map for Excellence in Corporate Governance for entrepreneurship and skill development.

**UNIT IV**

**(10 Sessions)**

**Corporate Social Responsibility:** Concept, History & evolution of CSR, Benefits, Determinants; Ethics and Social Responsibility; Models: Philanthropic, Social Web, Integrative; Concept of Charity, Corporate philanthropy, Corporate Citizenship for skill development.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Understand the key characteristics of Corporate Governance in the context of present-day management to develop skill, offer employability & entrepreneurial skills;
- CO2: Understand the emergence of Corporate Governance in India and India specific issues for entrepreneurship and skill development;
- CO3: Become aware of challenges to Corporate Governance and road map for excellence in Corporate Governance in national and international organisations for entrepreneurship and skill development;
- CO4: Understand critical issues of Corporate Social Responsibility (CSR) in a cross-cultural setting for skill development.

  
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### Mapping Course Outcomes leading to the achievement of Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	1	1	1	1	1	3	1	1
CO2	3	2	3	1	1	3	1	2	1	1
CO3	3	2	1	1	1	2	3	1	3	3
CO4	3	1	1	1	1	3	2	3	2	3

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	3	2	1
CO3	1	1	3
CO4	1	1	3

### Suggested Readings:

1. Mandal S. K: Ethics in Business and Corporate Governance, McGraw Hill.
2. Hartman, L. & Desjardins, J.: Business Ethics, McGraw Hill.
3. Agarwal, S.K.: Corporate Social Responsibility, SAGE Publications, New Delhi.
4. Fernando, A.C.: Business Ethics- An Indian Perspective, Pearson Publication.
5. Murthy, C.S.V.: Business Ethics: Text and Cases, Himalaya Publishing House

### Website Sources:

- [http://shodhganga.inflibnet.ac.in/bitstream/10603/148478/10/10\\_chapter%201.pdf](http://shodhganga.inflibnet.ac.in/bitstream/10603/148478/10/10_chapter%201.pdf)
- [http://www.socialworker.com/feature-articles/ethics-articles/What\\_Is\\_an\\_Ethical\\_Dilemma%3F/](http://www.socialworker.com/feature-articles/ethics-articles/What_Is_an_Ethical_Dilemma%3F/)
- <https://www.learnpick.in/prime/documents/notes/details/2468/moral-dilemmas-and-ethics>
- <http://www.businessmanagementideas.com/notes/management-notes/notes-on-functional-areas-of-management/4661>
- <https://www.civilserviceindia.com/subject/Management/notes/corporate-governance.html>

### Notes:

- Latest editions of all the suggested readings must be used.
- The pedagogy must include various situational analyses and related class room activities.

  
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## MCOM 302: BUSINESS RESEARCH METHODS

**Objective:** This paper aims at equipping the students with an understanding of the research process, tools and techniques in order to facilitate business decision making and forward planning to inculcate skill, provide employability & entrepreneurial skills.

### UNIT I

(10 Sessions)

**Introduction to Business Research Methods:** Meaning and Objectives of research; Types of Research; Language in Research (Concepts, Variables and Hypothesis), Steps Involved in Research Process; Research Design and its types, Need and Importance of Research Design, Steps in Research Design; Research Proposal for skill development and entrepreneurship development.

**Sampling Design:** Census and Sample Survey; Steps in Sampling design; Types of Sample designs- Probability and Non-Probability sampling for skill development and increasing employability

### UNIT II

(12 Sessions)

**Data Collection Techniques:** Primary vs. Secondary Data; Methods of Collection of Primary Data; Survey Instrument: Questionnaire Designing; Guidelines for constructing questionnaire; Sources of Secondary data for skill development.

**Processing & Analysis of Data:** Processing operations; Problems in processing; Types of Analysis for increasing employability.

### UNIT III

(10 Sessions)

**Hypothesis Testing:** Introduction; Steps involved in Hypothesis testing, Testing of Hypothesis – t-test, z-test and F-test (for large and small samples), chi-square test, Analysis of Variance (ANOVA) for skill development.

### UNIT IV

(08 Sessions)

**Advanced Techniques in Report Writing:** Report Writing: Meaning, Significance, Essential of a Good Report, Layout of Research Report, Steps in Writing a Report, Types of Reports; Ethics and Research; Objectivity, Confidentiality and Anonymity in Research; Plagiarism for skill development and increasing employability and entrepreneurial development.

**Course Outcomes:** Students completing this course will be able to:

CO1: Inculcate the analytical abilities and research skills using business research methods for skill development and increasing employability;

CO2: Understand Data Collection Techniques and Data Processing & Analysis at national and international level for skill development and for increasing employability.;

CO3: Define the concept of Hypothesis testing and the steps involved in it for skill development.;

CO4: Understand the advanced techniques involved in Report Writing for skill development and increasing employability and entrepreneurial development.

  
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### Mapping Course Outcomes leading to the achievement of Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	2	1	1	1	2	1	1
CO2	1	3	2	2	3	1	1	1	1	1
CO3	1	2	3	3	3	1	1	1	1	1
CO4	2	1	2	1	1	3	1	3	2	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	3	2	1
CO3	3	1	1
CO4	3	2	2

### Suggested Readings:

1. Beri, G.C.: Marketing Research, Tata McGraw Hill.
2. Cooper & Schindler: Business Research Methods, Tata McGraw Hill.
3. Gravetter.: Research Method for Behavioral Sciences, Cengage Learning.
4. Kothari, C.R.: Research Methodology Methods and Techniques, New Age International Publishers.
5. Malhotra, N.K.: Marketing Research, Pearson Education.

### Website Sources:

- <http://www.sxccal.edu>
- <http://www.sociology.kpi.ua>
- <https://www.crectirupati.com>

**Note: Latest editions of all the suggested readings must be used.**

## MCOM AT 3.1: INTERNATIONAL ACCOUNTING

**Objective:** This paper aims to provide knowledge and skills to the students on areas of accounting at international level and to bring attitudinal changes to meet challenges and issues of international accounting to develop skill, offer employability & entrepreneurial skills.

### UNIT I

(10 Sessions)

**An Introduction to International Accounting:** Definition, need and scope of international accounting. Factors that contribute to accounting diversity at the international level, Harmonization of accounting, International Financial Reporting Standards. Analysis of annual reports to develop skill, offer employability & entrepreneurial skills.

### UNIT II

(12 Sessions)

**Accounting for Foreign Exchange Rate Fluctuations:** An overview of foreign currency markets and exchange rates, Foreign exchange exposure transaction, translation and operating, Accounting for foreign currency transaction-spot and forward foreign currency transactions; single-transaction approach and two-transaction approach, Foreign currency translation methods- current rate method, current/non-current method, monetary/nonmonetary method and temporal method for employability.

### UNIT III

(08 Sessions)

**International Transfer Pricing:** Evolution, meaning and objectives of transfer pricing. Major stakeholders affected by transfer pricing policies. Transfer pricing methods and Determinants of International Transfer Pricing Methods for entrepreneurial skills.

### UNIT IV

(10 Sessions)

**XBRL for International Financial Reporting:** Framework of extensible Business Reporting Language. International XBRL Taxonomy Architecture the IFRS XBRL Taxonomy, the US GAAP XBRL taxonomy etc. XBRL implementation in countries around the world for skill development and entrepreneurship.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Understand the concept of international accounting and various factors contribute to diversity at international level to develop skill, offer employability & entrepreneurial skills;
- CO2: Know and understand the process of accounting in national and international organisations for foreign exchange rate fluctuations for better employability.
- CO3: Understand the concept of international transfer pricing and various methods & determinants of international transfer pricing for entrepreneurial skills;
- CO4: Understand the use of XBRL for International financial reporting for skill development and entrepreneurship.

  
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### Mapping Course Outcomes leading to the achievement of Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	1	1	2	2	2	2	2	2
CO2	1	2	3	1	2	2	2	2	1	1
CO3	1	1	1	2	3	2	1	2	2	1
CO4	3	1	1	3	2	1	1	1	2	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	2
CO2	1	2	1
CO3	1	1	2
CO4	2	1	2

### Suggested Readings:

1. Shirin, R.: International Accounting, Prentice-Hall of India, New Delhi
2. Christopher, N. & Robert, P.: Comparative International Accounting, Pearson Education Asia, New Delhi.
3. Timothy, D. & Hector, P.: International Accounting, McGraw Hill Education.
4. Saudagaran, S.M.: International Accounting: A User Perspective, South Western Thomson Learning.

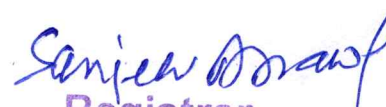
### Web Sources:

- <https://smallbusiness.chron.com/benefits-international-accounting-standards-74934.html>
- [http://ruby.fgc.edu/courses/cpacini/courses/acg6255/acg6255\\_ch1\\_fillinnotes.pdf](http://ruby.fgc.edu/courses/cpacini/courses/acg6255/acg6255_ch1_fillinnotes.pdf)
- <https://www.topaccountingdegrees.org/faq/what-is-international-accounting/>
- [https://www.mca.gov.in/Ministry/notification/pdf/AS\\_11.pdf](https://www.mca.gov.in/Ministry/notification/pdf/AS_11.pdf)
- [https://mca.gov.in/Ministry/pdf/Ind\\_AS21.pdf](https://mca.gov.in/Ministry/pdf/Ind_AS21.pdf)
- [http://nktdegreecollege.org/uploads/students/ACCOUNTING\\_FOR\\_FOREIGN\\_CURRENCY\\_TRANSACTIONS1.pdf](http://nktdegreecollege.org/uploads/students/ACCOUNTING_FOR_FOREIGN_CURRENCY_TRANSACTIONS1.pdf)
- [https://www.mca.gov.in/XBRL/pdf/training\\_material.pdf](https://www.mca.gov.in/XBRL/pdf/training_material.pdf)
- [https://www.mca.gov.in/XBRL/pdf/Presentation\\_XBRL\\_2.pdf](https://www.mca.gov.in/XBRL/pdf/Presentation_XBRL_2.pdf)

**Note: Latest editions of all the suggested readings must be used.**

  
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## **MCOM AT 3.2: ADVANCED COST ACCOUNTING**

**Objective:** This paper aims to provide both technical view of managerial accounting and increased interaction with current research on advanced topics. It will assist company decision makers in a very practical manner to develop skill, offer employability & entrepreneurial skills.

### **UNIT I** **(10 Sessions)**

**Materials:** Materials purchase procedure - Receiving an inspection - Methods of Inventory Control for skill development and entrepreneurship - Fixation of Stock levels like Minimum Level, Maximum level, Re-order quantity, re-order level -ABC analysis - Periodic inventory system Vs. Perpetual inventory system - Material Issue procedure - Methods of Pricing the Issue of materials.

### **UNIT II** **(08 Sessions)**

**Labour:** Labour Cost Control - Time Keeping and Book Keeping - Labour Turnover and methods of measuring Labour Turnover -Methods of paying wage remuneration including incentive schemes to develop entrepreneurial skills.

### **UNIT III** **(12 Sessions)**

**Methods of Costing:** Units of Output costs to develop skill, offer employability & entrepreneurial skills - Operating costs Contract cost, job costs and batch costing -Process costs including equivalent production and methods of treatment of joint products and by products - Marginal costs - Distinction between marginal costs and absorption costs - Various decision-making problems like Make or Buy, Retain or Replace, Sell or Further Process, Own or Lease, Expand or Contract, Shutdown or Continue, Changes Vs. Status quo.

### **UNIT IV** **(10 Sessions)**

**Uniform costs and inter-firm comparison:** Methods of maintaining the books of accounts - non-integral method and reconciliation of cost, and financial accounts - integral method of accounting for effective skill development and employability.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Demonstrate an understanding of Materials purchase and Material Issue procedure for skill development and entrepreneurship;
- CO2: Understand Labour Cost Control and Labour Turnover measuring methods to develop entrepreneurial skills;
- CO3: Demonstrate an understanding of different Costing methods used by local and national firms to develop skill, offer employability & entrepreneurial skills;
- CO4: Understand non-integral and integral method of accounting for effective skill development and employability.

  
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**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	1	2	2	1	2	2	2	1
CO2	1	1	1	1	1	2	2	2	1	1
CO3	1	1	1	1	2	2	2	2	1	1
CO4	1	1	1	1	2	2	1	1	1	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	1	2
CO2	2	2	1
CO3	2	2	1
CO4	2	2	1

**Suggested Readings:**

1. Jain, S.P. & Narang, K.L.: Cost Accounting Principles and Practice, Kalyani Publishers.
2. Kishore, R.: Cost Accounting, Taxmann Allied Service Pvt. Ltd, New Delhi.
3. Khanna, B.S. & Pandey, J.M.: Practical costing, S. Chand & Co, New Delhi
4. Khan, M.Y. & Jain, P.K.: Theory and Problems of Management and Cost Accounting, Tata McGraw Hill Publishing.
5. Lal, J.: Cost Accounting, Tata McGraw Hill Publishing.
6. Nigam, B. & Jain, J.C.: Cost Accounting Principles & Practice, Prentice- Hall of India Pvt. Ltd., New Delhi

**Website Sources:**

- [https://www.researchgate.net/publication/336209503\\_Advanced\\_Cost\\_Accounting](https://www.researchgate.net/publication/336209503_Advanced_Cost_Accounting)
- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
- [https://docs.oracle.com/cd/B28731\\_01/jded/acrobat/fm89ecz0309.pdf](https://docs.oracle.com/cd/B28731_01/jded/acrobat/fm89ecz0309.pdf)
- [https://docs.oracle.com/cd/B28731\\_01/jded/acrobat/fm89ecz0309.pdf](https://docs.oracle.com/cd/B28731_01/jded/acrobat/fm89ecz0309.pdf)
- [https://www.sultanchandandsons.com/Book/283/Advanced-Cost-And-Management-Accounting-\(Textbook\)](https://www.sultanchandandsons.com/Book/283/Advanced-Cost-And-Management-Accounting-(Textbook))

**Note: Latest edition of the readings may be used.**



### **MCOM AT 3.3: CORPORATE TAX PLANNING AND MANAGEMENT**

**Objective:** This paper aims to acquaint the students with the corporate tax in India and its importance and utilization in management decision making to develop skill, provide employability & entrepreneurial skill.

#### **UNIT I**

**(10 Sessions)**

**Corporation Tax:** Meaning of tax, Tax evasion, Tax avoidance, Tax planning, Tax management, Need for tax planning, Precautions in tax planning, Limitations of tax planning for entrepreneurship.

**Tax planning for new business:** Tax planning with reference to location, nature and different forms of organization of new business.

#### **UNIT II**

**(10 Sessions)**

**Tax issues relating to Amalgamations:** Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company to develop skill. Tax planning with reference to amalgamation of companies.

#### **UNIT III**

**(10 Sessions)**

**Tax Planning and Financial Management Decisions:** Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease; Tax planning regarding Managerial Remuneration for skill development and employability.

#### **UNIT IV**

**(10 Sessions)**

**Tax planning and Financial Management Decisions:** Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Repair replace, Renewal or renovation of an asset, Shut down or continue decisions; Tax planning in respect of selling in domestic or foreign market; Tax planning in respect of Tax Incentives to Exporters to develop skill, provide employability & entrepreneurial skill.

**Note:** Latest amendments made in the relevant Act should be considered.

**Course Outcomes:** Students completing this course will be able to:

CO1: Understand Corporation Tax along with the need and limitations of tax planning for existing and new businesses for entrepreneurship;

CO2: Understand Amalgamations and the tax issues in national and international organisations related with Amalgamations relation to national companies to develop skill;

CO3: Demonstrate Tax Planning and decisions related to Financial Management for skill development and employability.

CO4: Describe tax planning in respect of sale of assets and tax incentives to exporters to develop skill, provide employability & entrepreneurial skill.



**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	2	2	1	2	1	2	2	1
CO2	1	1	1	1	1	1	1	1	1	1
CO3	2	1	1	1	2	2	1	1	2	1
CO4	2	1	2	1	2	2	1	2	2	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	1	2
CO2	2	1	1
CO3	2	2	1
CO4	2	2	2

**Suggested Readings:**


1. Singhanian, V.K. & Singhanian, M.: Corporate Tax Planning and Business Tax Procedures, Taxmann Publication, New Delhi.
2. Ahuja, G.K. & Gupta, R: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
3. Income Tax Act. Income Tax Rules and Annual Finance Act.
4. Lakhotia, R.N: Corporate Tax Planning, Vision Publications.
5. Mehrotra, H.C. & Goyal, S.P.: Corporate Tax Planning and Management, Shahitya Bhawan Publication.
6. Singhanian, V.K.: Direct Tax Planning and Management, Taxmann Publication.

**Website Sources:**

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- [www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx](http://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx)
- [www.taxmann.com/income-tax-acts.aspx](http://www.taxmann.com/income-tax-acts.aspx)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx](http://www.incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx)
- [www.incometaxmanagement.com/Pages/Tax-Management-Procedure/Tax-Management-Procedures-Contents.html](http://www.incometaxmanagement.com/Pages/Tax-Management-Procedure/Tax-Management-Procedures-Contents.html)
- [www.caclubindia.com](http://www.caclubindia.com)

**Note: Latest editions of all the suggested readings must be used.**

  
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## **MCOM AT 3.4: AUDITING AND ASSURANCE SERVICES**

**Objective:** This paper aims to understand the principles and practices needed for the verification and evaluation of the company accounts to inculcate skill, provide employability & entrepreneurial skills.

### **UNIT I** **(12 Sessions)**

**Introduction:** Meaning and objectives of Auditing, Types of Audit, Audit Programme, Routine Checking and Test Checking; Difference between book keeping, Accountancy, auditing and Investigation, Qualities of an Auditor; Generally Accepted Auditing Practices; Classification of Audit, Audit Planning, Internal Control- internal check and internal audit for skill development and entrepreneurial development.

### **UNIT II** **(08 Sessions)**

**Audit Procedure:** Verification of Assets and Liabilities; Vouching, Auditor's report- contents and types and Audit Certificate. Auditing and Assurance Standards (AASs) for skill development and increasing employability.

### **UNIT III** **(12 Sessions)**

**Audit of Limited Companies:** Company auditor- qualifications and disqualifications, appointment, removal, remuneration, rights, duties and liabilities, audit committee for increasing employability.

### **UNIT IV** **(08 Sessions)**

**Cost Audit:** Meaning and Features; Tax and Management Audit: Meaning and Features; Audit of Banking companies, Audit of Insurance Companies, Audit of Educational Institutions for skill development and entrepreneurial development.

**Course Outcomes:** Students completing this course will be able to:

CO1: Articulate knowledge of fundamental audit concept along with classification of audit for skill development and increasing employability;

CO2: Outline the role of auditing and procedure related to auditing in national and international companies for skill development and increasing employability;


CO3: Comprehend the knowledge of appointment, rights, duties and responsibility of auditor for increasing employability;

CO4: Acquire knowledge of audit documentation and audit evidence for skill development and entrepreneurial development.

**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	1	1	1	1	1	1	1	1	1
CO2	2	1	1	2	1	2	1	1	1	1
CO3	1	3	3	1	3	1	1	1	3	1
CO4	1	2	3	1	1	1	2	2	3	2

  
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### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	2
CO2	3	3	1
CO3	1	2	1
CO4	2	1	2

#### Suggested Readings:

1. Aruna, J.: A Student's Guide to Auditing, Taxmann Publications.
2. Tandon, B.N., Sudharsanam, S. & Sundharabahu, S.: A Handbook of Practical Auditing, Sultan Chand and sons.
3. Dinkar, P.: Principles and Practice of Auditing, Sultan Chand and sons.
4. Institute of Chartered Accountants of India: Auditing and Assurance Standards, ICAI, New Delhi.
5. Gupta, K. & Arora, A.: Fundamentals of Auditing, TMH

#### Website Sources:

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- <https://www.topaccountingdegrees.org/lists/the-5-characteristics-of-an-auditor/>
- <https://www.owlgen.com/question/what-is-the-meaning-and-objects-of-routine-checking-what-are-advantages-and-disadvantages-of-test-checking>
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- <https://taxguru.in/company-law/appointment-auditor-companies-act-2013.html>
- <http://www.shareyouressays.com/knowledge/what-special-points-will-receive-your-attention-while-auditing-the-accounts-of-banking-company/93029>

**Note: Latest editions of all the suggested readings must be used.**

  
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## **MCOM BF 3.1: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Objective:** This paper aims to acquaint the students with the importance of investment decisions related to financial assets, the risks and the returns involved, and to create awareness about the functions and objectives of securities market and portfolio management to develop skill, offer employability & entrepreneurial skills.

### **UNIT I**

**(08 Sessions)**

**Introduction:** Meaning and nature of Investment, Investment Decision and its Process, Investment instruments, Security Market and its operations, Risk & Return and its trade-off for skill development.

### **UNIT II**

**(12 Sessions)**

**Security Analysis:** Fundamental Analysis and Valuation for skill development and employability; Economic / Industry / Company Analysis, Stock Return and Valuation, Bond-return and valuation, Technical Analysis, Efficient Market Hypothesis.

### **UNIT III**

**(12 Sessions)**

**Portfolio Analysis:** Portfolio Selection, Portfolio construction, Capital Market Theory, Capital Asset Pricing Model (CAPM), Capital Market Line (CML), Security Market Line (SML); Markowitz Model, Sharpe Single Index Model to develop skill, offer employability & entrepreneurial skills.

**Portfolio Management and Performance Evaluation:** Performance Evaluation of existing portfolio, Sharpe, Treynor and Jensen measures.

### **UNIT IV**

**(08 Sessions)**

**International Portfolio Investments:** Investment avenues for foreign portfolio investors, risks and returns associated with such investment.

**Mutual Fund Operations:** Mutual funds as a key financial intermediary, mobilizing savings and investing them in capital markets for entrepreneurship & employability.

**Course Outcomes:** Students completing this course will be able to:

CO1: Understand the concept of Investment and the process of Investment Decision for skill development;

CO2: Carry out Fundamental Analysis (that involves Economy Analysis, Industry Analysis and Company Analysis) to study the intrinsic strength of a national and international firm make investment decisions based on the study for skill development and employability;

CO3: Analyze and interpret various technical charts related to stock price movements and predict future price movements to comment on Buy/Sell/Hold decisions to develop skill, offer employability & entrepreneurial skills;

CO4: Measure the riskiness of a stock or a portfolio position and adjust the value of an asset to take into account the riskiness of the asset for entrepreneurship & employability.

  
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**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	2	2	2	2	1	2	2	1
CO2	2	1	2	2	1	1	3	1	2	1
CO3	2	1	1	2	1	1	2	2	2	1
CO4	2	2	2	2	2	2	2	2	2	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	1
CO2	2	2	1
CO3	2	3	2
CO4	1	2	2

**Suggested Readings:**

1. Bhalla, V.K.: Investment Management: Security Analysis and Portfolio Management, Sultan Chand Publication, New Delhi.
2. Cox, J.C & Rubinstein, M.: Options Markets, Prentice Hall Inc.
3. Pandian, P: Security analysis & portfolio management, Vikas Publication.
4. Chandra, P.: Investment Analysis & Portfolio Management, Tata McGraw Hill.
5. Hull, J.C.: Options Futures and other Derivative Securities, Prentice Hall of India, New Delhi.
6. Fischer, D.E & Jordon, R.J.: Security Analysis & Portfolio Management, Prentice Hall of India.
7. Avadani, V.A.: Security Analysis & Portfolio management, Himalaya publication.

**Website Sources:**

- <http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7021%20SECURITY%20ANALYSIS%20AND%20PORTFOLIO%20MANAGEMENT.pdf>
- [https://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM504\\_DMGT511\\_SECURITY\\_ANALYSIS\\_AND\\_PORTFOLIO\\_MANAGEMENT.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_PORTFOLIO_MANAGEMENT.pdf)
- [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)
- [http://cbasmohali.org/course\\_material/third\\_semester/SECURITY%20ANALYSIS%20AND%20PORTFOLIO%20MANAGEMENT\\_MODULE.pdf](http://cbasmohali.org/course_material/third_semester/SECURITY%20ANALYSIS%20AND%20PORTFOLIO%20MANAGEMENT_MODULE.pdf)
- <http://icdeolhpu.org/downloads/course-406FM-02.pdf>

**Note: Latest editions of all the suggested readings must be used.**



## **MCOM BF 3.2: PROJECT PLANNING AND EVALUATION**

**Objective:** The objective of this course is to enable students learn the process and issues relating to preparation, appraisal, review and monitoring of projects to develop skill, offer employability & entrepreneurial skills.

### **UNIT I**

**(10 Sessions)**

**Introduction:** Objectives of Project Planning, monitoring and control of investment projects; Identification of investment opportunities; Environment scanning and opportunity analysis for skill development and employability;

**Market and Demand Analysis:** Information required for market and demand analysis; sources of information – primary and secondary; demand forecasting.

### **UNIT II**

**(10 Sessions)**

**Technical Analysis:** Material and Inputs; Production technology; Product Mix; Plant Location and Lay-Out; Selection of Plant and Equipment.

**Financial Analysis:** Cost of project and means of financing; Major cost components; planning capital structure; Financing schemes of financial institutions.

**Profitability and Financial Projections:** Cost of production; Break-even analysis; projected balance sheet, profit and loss account and cash flow statement for entrepreneurship & employability.

### **UNIT III**

**(10 Sessions)**

**Appraisal Criteria and Appraisal Process:** Investment appraisal in practice; process followed by financial institutions; project appraisal techniques.

**Social Cost Benefit Analysis:** Rational for social cost benefit analysis; Methodology of SCBA; Little – Mirrlees (L&M) approach and UNIDO approach; Measurement of the impact on distribution; SCBA in India for entrepreneurship & employability.

### **UNIT IV**

**(10 Sessions)**

**Network Techniques for Project Implementation, Monitoring and Control:** PERT and CPM techniques for skill development and entrepreneurship; Critical Path; Event slacks and activity floats; scheduling to match availabilities of manpower; Measures of variability and Probability of Completion by a specified date; Project implementation practices in India.

**Course Outcomes:** Students completing this course will be able to:

CO1: Understand Project Planning, Market and Demand Analysis along with Demand Forecasting for skill development and employability;

CO2: Understand the conceptual clarity about project organization and feasibility analysis used by national and global companies – Market, Technical, Financial and Economic for entrepreneurship & employability;

CO3: Learn Appraisal Criteria, Appraisal Process and Social Cost Benefit Analysis for entrepreneurship & employability;

CO4: Understand network techniques for Project Implementation, Monitoring and Control for skill development and entrepreneurship.

  
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**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	1	2	2	2	2	2	2	2
CO2	1	3	2	1	1	2	1	2	1	1
CO3	2	2	2	2	1	2	2	2	2	1
CO4	2	2	2	2	1	1	2	1	3	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	1
CO2	1	2	2
CO3	1	2	2
CO4	2	1	2

**Suggested Readings:**

1. Chandra, P.: Project Preparation, Appraisal and Implementation, Tata McGraw Hill.
2. Chandra, P.: Projects, Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. Timothy, D.R. & Sewell, W.R: Project Appraisal and Review, Macmillan, India.
4. Choudhury, S.: Project Management, Tata McGraw Hill.
5. Khanna, R.B.: Project Management, PHI Learning Private Limited.
6. Patel, B.M.: Project Management, Vikas publishing House Pvt. Ltd., New Delhi.

**Website Sources:**

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- [www.epmbook.com](http://www.epmbook.com)
- [www.eprojectcentral.com](http://www.eprojectcentral.com)
- [www.managementhelp.org](http://www.managementhelp.org)
- [www.nationalpm.org](http://www.nationalpm.org)
- [www.projectmanagement.com](http://www.projectmanagement.com)

**Note: Latest editions of all the suggested readings must be used.**

  
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### MCOM BF 3.3: REGULATORY FRAMEWORK OF BANKS

**Objective:** This paper aims to impart the basic knowledge of banking and management of banks in India to inculcate skill, provide employability & entrepreneurial skills.

#### UNIT I

(10 Sessions)

**Functions of Banks and Financial Institutions:** Role of commercial banks in the economy- Intermediation between savers and users of money in the economy. Payment and Custodial services as functions. Universal Banking License Vs Differentiated Banking License for skill development.

**Overview of the Banking Industry & Regulation:** Structure of banks in India. Perspectives of Indian banking sector, Banking policy environment.

#### UNIT II

(10 Sessions)

**Banking Products and Services:** Deposit products: Deposit Accounts, Current Accounts and Savings Accounts -Credit products – Term loans, Working capital loans – Cash Credit and Overdraft Accounts. Payment services and Custodial services for better skilling of entrepreneurship.

**Evaluating Bank Performance:** Operation and performance of commercial banks. Understanding Bank financial statements. DuPont model for evaluating bank performance. Basic risk and return features of commercial banks.

#### UNIT III

(10 Sessions)

**Managing Cost of Funds and Liquidity in banks:** Overall liquidity analysis. Marginal cost of funds, investment decisions. Legal reserve requirements, management of cash assets for better employability in industry.

**Credit and NPA Management:** Basic credit analysis principles; Cash flow from operations; Credit scoring models. Customer profitability analysis; NPA: Regulations governing banks, NPA management.

#### UNIT IV

(10 Sessions)

**Risks in Banking:** Trade-offs involved in balancing credit risk, liquidity risk, interest rate risk, market risk, operational risk etc. Pricing of securities, total return analysis. GAP analysis, Balance sheet changes on net interest income for skill development. Regulatory capital requirements under Basel III norms.

**Contemporary Topics:** Socially responsible banking and financial inclusion. Technology in banking, off-the-shelf products versus in-house developed, in-sourcing versus outsourcing.

**Course Outcomes:** Students completing this course will be able to:

CO1: Know the basics of Banking and Banking system in India for skill development;

CO2: Understand the features and working of various negotiable instruments for better skilling of entrepreneurship;

CO3: Comprehend the types, policies and management of bank deposits and lending system for better employability in industry.

CO4: Grasp the functionality of various secured as well as unsecured advances in banking for skill development.

**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	1	3	3	3	2	1	2
CO2	1	3	3	2	2	3	3	3	2	1
CO3	2	1	2	2	2	3	1	2	3	1
CO4	1	2	3	1	2	3	3	3	1	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	2
CO2	1	2	3
CO3	2	3	1
CO4	3	3	2

**Suggested Readings:**

1. MacDonald, S., Scott, S. & Timothy, K.: Management of Banking, Cengage learning.
2. Shrivastava, R.M. & Nigam, D.: Management of Indian Financial Institutions, Himalaya Publications.
3. Bentone, G. & Kolari, J.W.: Commercial Banking - The Management of Risk, Wiley India edition.
4. Hull, J.C.: Risk Management and Financial Institutions, Pearson Education.
5. Bradstreet, D.: Financial Risk Management, Tata McGraw Hill.
6. General Management Bank Management. IIBF Books for CAIIB Exam, Macmillan Publications.
7. Holden, J.M.: The Law and Practice of Banking, Universal Law Publishing.
8. Shrivastava, P. K.: Banking Theory and Practice, Himalaya Publishing House.
9. Gomez, C.: Banking and Finance - Theory, Law and Practice, Prentice Hall of India.
10. Bedi, H.L.: Theory and Practice of Banking, Jeevan Deep Prakasan, Bombay
11. Gupta, R.K.: Banking Law and Practice, Modern Law Publications.

**Website Sources:**

- [www.rbi.org.in](http://www.rbi.org.in)
- [www.sebi.gov.in](http://www.sebi.gov.in)
- [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)

  
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- [www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf](http://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf)
- [www.indiacode.nic.in/acts/6.%20Negotiable%20Instruments%20Act,%201881.pdf](http://www.indiacode.nic.in/acts/6.%20Negotiable%20Instruments%20Act,%201881.pdf)
- [www.wikipedia.org/wiki/Negotiable\\_Instruments\\_Act,\\_1881](http://www.wikipedia.org/wiki/Negotiable_Instruments_Act,_1881)
- [www.tutorialspoint.com/bank\\_management/bank\\_management\\_commercial\\_banking.htm](http://www.tutorialspoint.com/bank_management/bank_management_commercial_banking.htm)

**Note: Latest editions of all the suggested readings must be used.**

  
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### **MCOM BF 3.4: MARKETING OF BANKING SERVICES**

**Objective:** This paper intends to provide fundamental knowledge of marketing activities related to banking industry to develop skill, provide employability & entrepreneurial skill.

#### **UNIT I**

**(10 Sessions)**

**Introduction:** Service marketing- Meaning and nature; Gaps model of service quality; consumer behaviour in services; customer expectations and perceptions; Segmentation, targeting and positioning of services in competitive markets; Communication mix for services for skill development and employability.

#### **UNIT II**

**(10 Sessions)**

**Introduction to Financial and Banking Services:** Pricing and revenue management; distribution of banking services, Retail banking services; Convergence of financial services in banking sector to develop skill.

#### **UNIT III**

**(10 Sessions)**

**Designing and Managing of Banking Services:** Demand management for entrepreneurship and employability; Planning of service environment; managing people for service advantage; impact of information technology on banking services.

#### **UNIT IV**

**(10 Sessions)**

**Managing Relationship and Building Loyalty:** Customer relationship management for entrepreneurship and employability; Service quality, productivity and customer perception; organizing for service leadership, Financial and economic impact of service.

**Course Outcomes:** Students completing this course will be able to:

CO1: Illustrate the frameworks and approaches helpful in marketing of used by national financial services for skill development and employability.

CO2: Define management of Pricing and Revenue along with distribution of banking services to develop skill.

CO3: Explain Demand Management and impact of information technology on banking services for entrepreneurship and employability;

CO4: Understand managing relationship with customer as well as building loyalty for entrepreneurship and employability.

**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	2	1	2	1	2	2	1	2
CO2	2	1	1	2	2	2	1	2	2	1
CO3	2	1	1	2	2	2	2	2	2	1
CO4	1	2	2	1	1	1	2	1	1	2

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	1
CO2	2	1	1
CO3	1	2	2
CO4	1	2	2

#### Suggested Readings:

1. Kotler, P. & Gary, A.: Principle of Marketing, Prentice Hall of India.
2. Lovelock, C. & Wirtz, J.: Services Marketing, Pearson Education.
3. Zeithmal, V.A.: Services Marketing, Tata McGraw Hill.
4. Gupta, S.K. & Agarwal, N.: Financial Services, Kalyani Publishers.
5. Marketing of Banking Service – Indian Institute of Banking & Finance

#### Website Sources:

- [www.articlesng.com/marketing-banking-services](http://www.articlesng.com/marketing-banking-services)
- [www.shodhganga.inflibnet.ac.in/bitstream/10603/45009/11/11\\_chapter%204.pdf](http://www.shodhganga.inflibnet.ac.in/bitstream/10603/45009/11/11_chapter%204.pdf)
- [www.thehindubusinessline.com/money-and-banking/The-seven-essential-for-marketing-of-bank-services/article20310257.ece](http://www.thehindubusinessline.com/money-and-banking/The-seven-essential-for-marketing-of-bank-services/article20310257.ece)
- [www.onlinecourses.nptel.ac.in](http://www.onlinecourses.nptel.ac.in)
- [www.managementstudyguide.com](http://www.managementstudyguide.com)
- [www.rbi.org.in](http://www.rbi.org.in)
- [www.investopedia.com](http://www.investopedia.com)

**Note: Latest editions of all the suggested readings must be used.**



## MCOM OP 3.1: FOREIGN EXCHANGE MANAGEMENT

**Objective:** This paper aims to acquaint the students with the environment of international financial markets concerning foreign exchange operations and management to provide employability and entrepreneurial skills.

### UNIT I (10 Sessions)

**Foreign Exchange Determination Systems:** Basic Concepts of foreign exchange, Theories of foreign exchange to inculcate skill, provide employability & entrepreneurial skills: supply and demand theory, Balance of Payments (BOP) theory, revaluation and devaluation, appreciation and depreciation, various types of Exchange Rate Regimes.

### UNIT II (08 Sessions)

**Factors Affecting Exchange Rate:** Meaning, price theory of exchange rate volatility, exchange rate overshooting and the J-curve effect; Central banking intervention for exchange rate stability; Effect of devaluation on trade balance for skill development.

### UNIT III (12 Sessions)

**Foreign Exchange Market Participation:** Nature of the market and transactions, spot and forward markets; forward premium; forwards in hedging and arbitrage; methods of quoting exchange rates; cross rates of exchange; arbitrage operations; bid-ask spreads; the Interest Rate Parity Theorem; the Expectation Theory; International Fisher Effect for enhancing the skills.

### UNIT IV (10 Sessions)

**Foreign Exchange Instruments:** Currency futures, options and determination of their market value, over-the-counter options; currency and interest rate swaps; credit risk of swaps; Euro currency market and its instruments; measuring foreign exchange risk and exposure for entrepreneurship & employability; Foreign exchange regulation in India.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Understand the concept of foreign exchange, theories of foreign exchange and balance of payments at local and national level to inculcate skill, provide employability & entrepreneurial skills;
- CO2: Understand the factors affecting exchange rate and role of RBI in the exchange rate determination, effect of devaluation on trade balance in international business for skill development;
- CO3: Understand the importance and applicability of various hedging tools to protect the various participants of international business for enhancing the skills.;
- CO4: Define foreign exchange instruments, measurement of risk and exposure of foreign exchange as well as foreign exchange regulation in India for entrepreneurship & employability.

### Mapping Course Outcomes leading to the achievement of Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	1	3	3	3	2	1	2
CO2	1	3	3	2	2	1	3	3	2	1
CO3	2	1	2	3	1	2	1	2	3	3
CO4	1	2	3	1	2	3	3	3	1	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	2
CO2	2	2	1
CO3	3	1	3
CO4	3	3	2

### Suggested Readings:

1. Hill, C.W.: International Business, Tata McGraw Hill.
2. Daniels, W.: International Business, Pearson Education.
3. Giddy, I: Global Financial Markets, AITBS, New Delhi
4. Maurice, D.L.: International Finance, Prentice Hall of India, New Delhi
5. Buckley: Multinational Finance, Prentice Hall of India, New Delhi
6. Paul, R.: Mastering Foreign Exchange and Money Markets, Pitman, London
7. Apte, P.G.: International Financial Management, Tata McGraw Hill, New Delhi.

### Website Sources:

- <https://www.slideshare.net/chandiniammu3/foreign-exchange-management-31829682>
- <http://www.pondiuni.edu.in/sites/default/files/Forex-mgt%26cd-260214.pdf>
- [http://www.pondiuni.edu.in/storage/dde/downloads/ibiv\\_forex.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/ibiv_forex.pdf)
- <http://grd.org:8084/grdcs/mcq/281AFOREIGN%20EXCHANGE%20MANAGEMENT.pdf>

**Note: Latest editions of all the suggested readings must be used.**

  
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**MCOM OP 3.2: ENTERPRISE RESOURCE PLANNING**

**Objective:** This paper aims to build an understanding of the fundamental concepts of ERP systems, their architecture, and working of different modules in ERP for skill development, entrepreneurship and employability.

**UNIT I** **(10 Sessions)**

**Introduction:** An Overview, Benefits of ERP, ERP and Related Technologies, Business Process Reengineering (BPR), Data Warehousing, Data Mining, On-line Analytical Processing (OLAP), Supply Chain Management (SCM) for skill development and employability.

**UNIT II** **10 Sessions)**

**Implementation:** ERP Implementation Lifecycle, Implementation Methodology, Hidden Costs, Organizing the Implementation, Vendors, Consultants and Users, Contracts with Vendors, Consultants and Employees, Project Management and Monitoring for skill development and employability.

**UNIT III** **10 Sessions)**

**ERP Modules:** Business modules in an ERP Package, Finance, Manufacturing, Human Resources, Plant Maintenance, Materials Management, Quality Management, Sales and Distribution for entrepreneurship and skill development.

**UNIT IV** **(10 Sessions)**

**ERP Market:** ERP Market Place, SAP AG, PeopleSoft, Baan, Oracle Corporation;

**ERP Present and Future:** ERP and e-Commerce, ERP and Internet, Future Directions for skill development.

**Course Outcomes:** Students completing this course will be able to:

CO1: Understand the basics of ERP and related technologies along with BPR, OLAP and SCM for skill development and employability;

CO2: Define key implementation issues of ERP besides Project Management and Monitoring for skill development and employability.

CO3: Understand the business modules of ERP for different functional areas for entrepreneurship and skill development;

CO4: Know the products in ERP market and appreciate the current and future trends in ERP at national and international level for skill development.

**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	1	3	3	3	2	1	2
CO2	1	2	3	2	2	2	3	1	2	1
CO3	2	1	2	2	2	1	1	2	3	2
CO4	1	2	3	1	2	3	3	3	1	1

  
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### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	2
CO2	2	2	1
CO3	1	3	3
CO4	3	3	2

#### Suggested Readings:

1. Vaman, J.N.: ERP in Practice, Tata McGraw-Hill.
2. Leon, A.: ERP Demystified, Tata McGraw Hill, New Delhi.
3. Jaiswal, M. & Vanapalli, G.: ERP. Macmillan India.
4. Leon, A.: Enterprise Resource Planning, Tata McGraw-Hill.
5. Garg, V.K., Venkitakrishnan, N.K: Enterprise Resource Planning – A Concepts and Practice, PHI.
6. Brady, J.A., Monk, E.F. & Wagner B.: Concepts in Enterprise Resource Planning, Thompson Course Technology, USA.

#### Website Sources:

- <https://www.oracle.com/erp/what-is-erp/>
- <https://www.selecthub.com/enterprise-resource-planning/best-erp-software-integrations/>
- <https://www.epicor.com/en-in/resource-center/articles/what-is-erp/>
- [https://www.researchgate.net/publication/228693569\\_Using\\_ERP\\_systems\\_in\\_education](https://www.researchgate.net/publication/228693569_Using_ERP_systems_in_education)

**Note: Latest editions of all the suggested readings must be used.**

**MCOM 306: COMPREHENSIVE VIVA-VOCE (100 Marks)**

  
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**MCOM 401: ADVANCED E-COMMERCE**

**Objective:** This paper aims to create an understanding of E-Commerce concepts and applications like internet infrastructure, security over internet, payment systems and various online strategies to develop skill, provide employability & entrepreneurial skills.

**UNIT I**

**(10 Sessions)**

**Introduction:** Meaning, Benefits and Barriers; Types Business Models & Revenue Models; E-Commerce vs. E-Business; Role of Internet in E-Commerce; E-Commerce in India; Electronic Data Interchange (EDI) - Components and Process for skill development.

**UNIT II**

**(10 Sessions)**

**Electronic Payments:** Concept of E-Money; Electronic Payment Systems (EPS): An Overview; Types of EPS: Smart Cards, Stored Value Cards; Electronic Fund Transfer (EFT); Online Banking-Evolution, advantages and limitations; B2B Electronic payments; Infrastructure Issues in EPS to develop skill, provide employability & entrepreneurial skills.

**UNIT III**

**(10 Sessions)**

**Security Issues:** Overview; Electronic Commerce Threats; Encryption, Public Key and Private Key Cryptography; Digital Signatures, Digital Certificates, Public Key Infrastructure (PKI); Securing E-Commerce Networks: Security Protocols, Firewalls, Intrusion Detection System (IDS) for skill development and employability.

**UNIT IV**

**(10 Sessions)**

**E-Commerce Applications & Strategies:** Digital Commerce, Mobile Commerce, e-Governance, Legal, Ethical and Societal Impacts of E-Commerce, Strategies for E-Commerce, Emerging Trends in E-Commerce for skill development and employability.

**Course Outcomes:** Students completing this course will be able to:

CO1: Define the meaning, limitations and benefits of e-Business along with the components and process of EDI for skill development;

CO2: Appreciate the concept of e-Money and EFT along with types of Electronic Payment Systems and related infrastructure issues to develop skill, provide employability & entrepreneurial skills;

CO3: Understand the cyber security-related concerns and issues along with measures taken to overcome such threats in e-Business for skill development and employability.

CO4: Describe the concepts of Digital and Mobile Commerce and understand the impacts of e-Commerce as well as the emerging trends in e-Commerce used in international companies for skill development and employability.

  
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### Mapping Course Outcomes leading to the achievement of Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	1	1	1	1	1	1	1	1
CO2	1	1	2	1	2	1	1	1	1	1
CO3	1	1	2	1	2	1	1	2	2	1
CO4	1	1	1	2	2	2	1	1	1	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	1
CO2	2	2	2
CO3	2	2	1
CO4	2	2	1

### Suggested Readings:

1. Elias, M.A.: Electronic Commerce- From Vision to Fulfillment, Prentice Hall of India.
2. Joseph, P.T. & Joseph, S.J.: E-Commerce – An Indian Perspective, Prentice Hall of India.
3. Bhaskar, B.: Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.
4. Turban, E., King, D., Viehland, D. & Lee, J.: Electronic Commerce – A Managerial Perspective, Pearson Education.
5. Chaffey, D.: E-Business and E-Commerce Management- Strategy, Implementation and Practice, Pearson Education.
6. Schneider, G.P. & Perry, J.T.: Electronic Commerce Strategy, Cengage Learning.

### Website Sources:

- [https://www.researchgate.net/publication/40943659\\_E-business\\_fundamentals](https://www.researchgate.net/publication/40943659_E-business_fundamentals)
- [https://www.tutorialspoint.com/e\\_commerce/index.htm](https://www.tutorialspoint.com/e_commerce/index.htm)
- <https://ecommerceguide.com/>
- <https://www.destinationcrm.com/Default.aspx>
- <https://managementmania.com/en/e-business>

**Note: Latest editions of all the suggested readings must be used.**



**MCOM 402: MANAGEMENT OF INDUSTRIAL RELATIONS**

**Objective:** This course intends to develop necessary understanding and awareness among students of the various critical issues and policies related to labour management relation in the Indian context to inculcate skill, provide employability & entrepreneurial skills.

**UNIT I**

**(08 Sessions)**

**Industrial Relations:** Scope, objectives, Role of the state, Issues and problems of IR; Technological Changes and IR, International Labour Organization (ILO) and its influence on Industrial Relations, Emerging Issues and Future Trends to inculcate skill, provide employability & entrepreneurial skills.

**UNIT II**

**(12 Sessions)**

**Trade Unions:** Concept, need, history, objectives, current issues, Trade Unions Act, 1926; **Industrial Conflicts:** Meaning, Definition and Classification- Strikes, Lockouts, etc. Industrial Disputes Machinery, Industrial Disputes Act, 1947; Preventive and Curative Methods, Code of conduct & Standing orders Grievance handling, Discipline to inculcate skill, provide employability & entrepreneurial skill.

**UNIT III**

**(10 Sessions)**

**Collective Bargaining:** Concept, significance, features and pre-requisites of collective bargaining, process and collective bargaining model, collective bargaining in India and its effectiveness- present scenario to provide employability & entrepreneurial skills.

**UNIT IV**

**(10 Sessions)**

**Joint Consultation:** Principal types, Joint consultation in India, Preventive measures- grievance procedure; Settlement of measures- mediation, conciliation, arbitration and adjudication, Worker's participation in management to inculcate skill, provide employability & entrepreneurial skills.

**Course Outcomes:** Students completing this course should be able to:

CO1: Appreciate the evolution of Industrial Relations in India and understand the emerging issues and future trends of industrial relations to inculcate skill, provide employability & entrepreneurial skills.

CO2: Relate with the issues related to Trade Unions in local and national and firms along with industrial conflicts to inculcate skill, provide employability & entrepreneurial skill.

CO3: Understand the various dispute situations and their solutions along with collective bargaining in nation to provide employability & entrepreneurial skills.

CO4: Know the joint consultation in India along with diverse levels and forms of WPM to inculcate skill, provide employability & entrepreneurial skills.

### Mapping Course Outcomes leading to the achievement of Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	1	3	1	2	2	2
CO2	2	3	2	2	1	2	2	3	2	3
CO3	3	1	2	2	2	1	3	2	1	1
CO4	2	1	2	3	2	2	2	2	1	1

	Skill Development	Employability	Entrepreneurship Development
CO1	1	1	1
CO2	2	3	1
CO3	3	2	3
CO4	3	3	2

### CO-Curriculum Enrichment Mapping

### Suggested Readings:

1. Monappa, A.: Industrial Relations, Tata McGraw Hill.
2. Pattanayak, B.: Human Resource Management, PHI, Delhi.
3. Memoria, C.B., Memoria, S. & Gaonkar, S.V.: Dynamics of Industrial Relations, Himalaya Publishing House.
4. Verma, P: Labour Economics and Industrial Relations, Tata McGraw Hill.
5. Srivastava, S.C.: Industrial Relations and Labour Laws, Vikas Publishing House Pvt. Ltd.


### Website Sources:

- <https://nptel.ac.in/courses/122/105/122105020/>
- <https://nptel.ac.in/courses/122/102/122102007/>
- [https://www.researchgate.net/publication/318673488\\_INDUSTRIAL\\_RELATIONS](https://www.researchgate.net/publication/318673488_INDUSTRIAL_RELATIONS)
- <https://india.oup.com/productPage/5591038/7421214/9780199456550>
- <https://shodhganga.inflibnet.ac.in/handle/10603/146811>
- <https://shodhganga.inflibnet.ac.in/handle/10603/64148>

**Note: Latest editions of all the suggested readings must be used.**

  
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## MCOM AT 4.1: ACCOUNTING STANDARDS AND CORPORATE FINANCIAL REPORTING

**Objective:** This paper aims to gain expert knowledge to analyze financial statements and to familiarize with recent developments in the area of financial reporting to provide employability & skills.

### UNIT I

(10 Sessions)

**GAAPs and Accounting Standards:** Meaning and concept; Generally Accepted Accounting Principles in India; Overview of Accounting Standards (AS), International Financial Reporting Standards and Ind AS for skill development.

### UNIT II

(10 Sessions)

**Developments in Financial Reporting:** Sustainability Reporting: Concept of Triple Bottom Line Reporting, Global Reporting Initiative (GRI), International Federation of Accountants (IFAC); Corporate Social Responsibility Reporting, Integrated Reporting (IR), Reporting Through XBRL (Extended Business Reporting Language) for skill development.

### UNIT III

(12 Sessions)

**Value Added Accounting:** Introduction, Meaning, Concepts of value addition-Meaning, Utility & Disclosure of Value-Added Statement (VAS); Concept & Computation of Economic Value Added (EVA), Gross Value Added (GVA), Net Value Added (NVA) and Market Value Added. Financial Reporting by Nonbanking finance companies, Merchant Bankers, stock and commodity market intermediaries' knowledge for better employability in industry.

### UNIT IV

(08 Sessions)

**Government Accounting in India:** General Principles, Comparison with commercial accounting, Role of Comptroller and Auditor General of India, Role of Public Accounts Committee, Review of Accounts, Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB), Government Accounting and Reporting understanding for entrepreneurial skill.

**Course Outcomes:** Students completing this course will be able to:

CO1: Explain the general purposes and functions of accounting and analyze the impact of GAAP and its application for reporting and compliance for skill development.

CO2: Describe the definitional problems, methods of report preparation and limitations of reported financial data in respect of complex transactions, events and organizational structures for skill development.

CO3: Understand the concept of value addition through Value Added Accounting for better employability in industry.

CO4: Interpret and apply the ongoing developments for government accounting and reporting for skill development.



### Mapping Course Outcomes leading to the achievement of Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	1	1	3	1	2	1
CO2	3	3	3	3	2	1	3	1	2	1
CO3	3	3	3	3	1	1	3	1	2	2
CO4	3	3	2	3	3	1	3	1	2	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	2	3	3
CO3	2	3	3
CO4	2	2	3

### Suggested Readings:

1. Young, D., & Cohen, J.: Corporate Financial Reporting & Analysis, Willy Publications.
2. Mrudula, E., & Kashyap, V.R.P.: (ICFAI) Financial Reporting edited Book
3. Jawaharlal: Corporate Financial Reporting, Taxmann Publications.
4. Ghosh, T.P.: Illustrated Guide to Revised Schedule VI, Taxmann Publication.
5. Maheshwari, S. N.: Corporate Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
6. Sehagal, A., & Sehagal, D.: Advanced Accounting, Taxmann Allied Services Pvt. Ltd, New Delhi

### Website Sources:

- <https://www.pwc.in/assets/pdfs/publications/2017/ifrs-us-gaap-ind-as-and-indian-gaap-similarities-and-differences.pdf>
- [https://www.researchgate.net/publication/228301543\\_The\\_Globalization\\_of\\_Accounting\\_Standards\\_IFRS\\_vs\\_US\\_GAAP](https://www.researchgate.net/publication/228301543_The_Globalization_of_Accounting_Standards_IFRS_vs_US_GAAP)
- <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf>
- [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Final-Paper18-Revised-2.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper18-Revised-2.pdf)

**Note: Latest editions of all the suggested readings must be used.**

  
**Director**

  
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**MCOM AT 4.2: ACCOUNTING FOR MANAGERIAL DECISIONS**

**Objective:** This paper aims to acquaint the students with the concepts of management accounting and their applications in managerial decision making to provide employability & skills.

**UNIT I** **(08 Sessions)**

**Introduction:** Meaning, scope, importance, advantages and limitations of management accounting; Management Accountant- Role and Responsibilities; Relationship between financial accounting, cost accounting and management accounting; Tools & techniques of Management accounting for skill development.

**UNIT II** **(10 Sessions)**

**Marginal Costing:** Meaning and concept of marginal cost and marginal costing; Marginal costing v/s absorption costing; Cost-Volume-Profit Analysis – Contribution, Profit Volume Ratio, Break-even analysis; Applications areas of marginal costing for better employability in industry.

**UNIT III** **(10 Sessions)**

**Budgets and Budgetary Control:** Meaning, objectives merits and limitations of budgetary control; Types of budget; Preparation of different functional budget, Problems on Cash budget, Fixed and Flexible budgeting; Overview of Zero Base Budgeting (with advanced numerical problems) for better employability in industry.

**UNIT IV** **(12 Sessions)**

**Standard Costing:** Meaning, advantages, limitations and applications of standard costing; Variance analysis – Significance of Variance Analysis; Computation of Material and Labour Variances (Excluding Mix and Yield Variances) (advanced numerical problems) for entrepreneurial skill.

**Course Outcomes:** Students completing this course will be able to:

CO1: Explain the relationship between cost accounting-financial accounting and managerial accounting for skill development;

CO2: Define Marginal Costing and its areas of application for better employability in industry;

CO3: Understand budgeting and prepare cash budget and flexible budget used by local and national business for better employability in industry;

CO4: Define standard cost concept, determination of standard costs and standard costs variations for entrepreneurial skill.

**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	2	2	1	2	1	2	2	1
CO2	1	1	1	1	1	1	1	1	1	1
CO3	2	1	1	1	2	2	1	1	2	1
CO4	2	1	2	1	2	2	1	2	2	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	1	1	2
CO2	2	1	1
CO3	2	2	1
CO4	2	2	2

#### Suggested Readings:

1. Bhattacharyya, S.K. & Dearden, J.: Accounting for Management, Vikas Publication.
2. Horngren, T.: Introduction to Management Accounting, Pearson Education.
3. Khan, M.Y. & Jain, P.K.: Management Accounting, Tata McGraw-Hill.
4. Kishore R.M.: Advanced Management Accounting, Taxman.
5. Pandey, I. M.: Management Accounting, Vikas Publication.
6. Charles, T. & Gary, L. S.: Introduction to Management Accounting, PHI.

#### Website Sources:

- [https://www.icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Cost\\_Mgmt\\_Ac.pdf](https://www.icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Cost_Mgmt_Ac.pdf)
- <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>
- [http://www.pondiuni.edu.in/storage/dde/downloads/finiii\\_ma.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/finiii_ma.pdf)
- <http://www.pondiuni.edu.in/sites/default/files/Accounting%20management230813.pdf>

**Note: Latest editions of all the suggested readings must be used.**

  
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### **MCOM AT 4.3: INCOME TAX LAW AND PROCEDURES**

**Objective:** This paper aims to provide an understanding of the Direct taxes involved & various techniques adopted in order to save the tax to develop skill, provide employability & entrepreneurial skill.

#### **UNIT I** **(08 Sessions)**

**Introduction:** Important definitions of Income Tax Act, 1961-Rates of taxes-Basis of charge to develop skill, Assessment Year, Previous Year, Assessee – types, Residential status: Its Determination and incidence of tax and valuation.

#### **UNIT II** **(12 Sessions)**

**Income from Salaries:** Income from Salaries, Different forms of salaries; Allowances and perquisites, Tax treatment of Provident fund, Retirement benefits.

**Income from House property:** Meaning and taxability of Property income, Valuation and exemptions for skill development and employability.

#### **UNIT III** **(12 Sessions)**

**Business Income:** Principles for arriving for business income, income from profession, difference, exemption, valuation of profits and gains to develop skill, provide employability & entrepreneurial skill.

**Capital Gains:** Types of assets, types of gains and valuation; Income from other sources.

#### **UNIT IV** **(08 Sessions)**

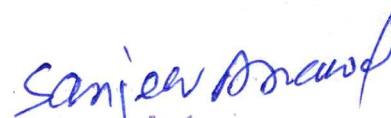
**Tax Planning:** Meaning, nature and objectives of Tax Management, Tax Planning, Tax Avoidance & Tax Evasion, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Tax Planning for Individuals, Deductions to be made in computing total income(80c) for employability.

**Note:** *Latest amendments made in the relevant Act should be considered.*

**Course Outcomes:** Students completing this course will be able to:

- CO1: Understand the provisions of Income Tax Act, 1961, concept of Income tax and various terminologies used in the process of calculating tax liability of a particular person to develop skill;
- CO2: Calculate the taxable income from different heads of income i.e., Income from Salary, Income from House Property for skill development and employability;
- CO3: Derive taxable income from Profits or Gains from Business or Profession, Capital Gains and Income from Other Sources in context to national and international firm to develop skill, provide employability & entrepreneurial skill;
- CO4: Understand the meaning of tax planning, tax avoidance and tax evasion and tax management along with the applicability of provisions of Income Tax Act, 1961 for employability.

  
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### Mapping Course Outcomes leading to the achievement of Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	1	2	3	1	1	1	1	1
CO2	1	1	1	2	2	1	3	1	2	1
CO3	1	1	1	1	1	2	2	1	2	1
CO4	1	1	1	1	1	1	1	1	1	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	1
CO2	2	3	1
CO3	2	2	2
CO4	1	2	1

### Suggested Readings:

1. Singhanian, V.K. & Singhanian, M.: A student guide for Income Tax, Taxmann Publication, New Delhi.
2. Ahuja, G.K. & Gupta, R: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
3. Income Tax Act. Income Tax Rules and Annual Finance Act.
4. Mehrotra, H.C. & Goyal, S.P.: Income Tax Planning and Management, Shahitya Bhawan Publication.
5. Singhanian, V.K.: Direct Tax Planning and Management, Taxmann Publication.

### Website Sources:

- [www.icaai.org](http://www.icaai.org)
- [www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx](http://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx)
- [www.taxmann.com/income-tax-acts.aspx](http://www.taxmann.com/income-tax-acts.aspx)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx](http://www.incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx)
- [www.caclubindia.com](http://www.caclubindia.com)

**Note: Latest editions of all the suggested readings must be used.**



## **MCOM AT 4.4: CENTRAL EXCISE AND CUSTOM PROCEDURES AND PRACTICES**

**Objective:** This paper aims to impart the thorough knowledge of Central Excise and Custom Procedures prevailing in India to provide employability & skills.

### **UNIT I**

**(08 Sessions)**

**Central Excise:** Introduction, Registration, Transfer of Business, De-registration, Goods, Valuation, Transaction Value, MRP Valuation, Tariff Value, Rebate of Duty, Export under Bond for better employment.

### **UNIT II**

**(08 Sessions)**

**Cenvat Credit:** Availment, Utilization, Documents required, Refund of pre deposit, Refund of Cenvat credit for skill development.

**Compliance and Enforcement:** Meaning of Duty, General requirements of SCN.

### **UNIT III**

**(12 Sessions)**

**Custom Functions:** Overview, Custom Duty, Role of Custodian, Obligations of carriers, Conveyance to Call, Amendments of IGM, Penal liability, Clearance of Imported and Export Goods, Classification of Goods, Custom Valuation for entrepreneurial skills.

### **UNIT IV**

**(12 Sessions)**

**Warehousing:** Introduction and Legal Provisions, Transshipment of Cargo, Consolidation of Cargo, Merchant Overtime Fee, Custom Refunds, Detention and Release, Import and Export through Courier and through Post, Disposal of Unclaimed Cargo, Duty Drawback Scheme, Export Promotion Scheme, Special Economic Zone (SEZ) to provide skill, entrepreneurship and employability.

**Course Outcomes:** Students completing this course will be able to:

CO1: Describe the basics provisions of Central Excise Act in India for better employment;

CO2: Define the process of availing Cenvat credit and the meaning of duty for skill development;

CO3: Understand the features and procedures of custom in India for entrepreneurial skills;

CO4: Comprehend the demand and utility of warehousing and various schemes related to export promotion in India to provide skill, entrepreneurship and employability.

**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	1	1	2	3	1	1	2
CO2	3	3	3	3	3	2	3	1	2	3
CO3	3	2	3	3	2	2	3	1	2	3
CO4	3	2	3	2	2	2	3	1	3	3



### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	3	3	3
CO3	2	3	2
CO4	2	3	3

#### Suggested Readings:

1. Aggarwal, P.K.: Who pays the tax? A study of Incidence of Indirect Taxes in India, Gayatri Publications.
2. Chandrasekhar, C.P., Investment Behaviour, Economies of Scale and Efficiency in Import Substituting Regime, Oxford University Press.
3. Murthy, S.K.: Case Laws on the Central Sales Tax Act, 1956, Universal Book Publications.


#### Website Sources:

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- [www.ieport.com](http://www.ieport.com)
- [www.quantaco.com](http://www.quantaco.com)
- [Fta.mofcom.gov.cn](http://Fta.mofcom.gov.cn)
- [www.taxindiaonline.com](http://www.taxindiaonline.com)

**Note:** Latest editions of all the suggested readings must be used.

  
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## **MCOM BF 4.1: FINANCIAL PLANNING AND WEALTH MANAGEMENT**

**Objective:** This paper aims to develop an understanding of the role and relevance of wealth management and enable them to use these techniques optimizing the profitability and attaining the financial objectives of Individuals by financial planning to provide employability & skills.

### **UNIT I** **(10 Sessions)**

**Financial Planning:** Financial Planning Process, Need for Financial Advisory Services, Scope of Financial Advisory Services

**Wealth Management:** Financial Planning to Wealth Management, Life Cycle, Wealth Cycle, Economic Cycles and Indicators (Lag, Coincident, Lead Indicators)

**Investment Products and Services:** Derivatives, Mutual Funds, Venture Capital / Private Equity Funds, Hedge Funds, Structured Products, Portfolio Management Services, Alternate Assets (Gold & Real Estate) for skill development.

### **UNIT II** **(10 Sessions)**

**Financial Plan:** Goal-based Financial Plan, Comprehensive Financial Plan, Contingency Planning Estimating Financial Goals, Magic of Compounding Systematic knowledge for better employability in industry.

**Approach in Investing:** Systematic Investment Plan, Systematic Withdrawal Plan, Systematic Transfer Plan Operational Aspects of Financial Transactions: Investors Types & Acquisition Process, PAN & KYC Process, e-KYC, Power of Attorney, Dematerialization, Online Investments

### **UNIT III** **(08 Sessions)**

**Risk Analysis and Insurance Planning:** Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance understanding for better employability in industry.

### **UNIT IV** **(12 Sessions)**

**Retirement Planning and Employees Benefits:** Introduction to Retirement Planning Process, Estimating Retirement Corpus, Determining the Retirement Corpus, Investment Planning to meet Retirement Goals, Retirement Products, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post-retirement counseling, Tax Planning and Tax Management for entrepreneurial skill.

**Course Outcomes:** Students completing this course will be able to:

CO1: Explore personal financial planning and wealth management tenets in context of Investment Planning of individuals with exposure to real life problems for skill development.;

CO2: Define Goal-based Financial Plan and Systematic Investment Plan along with related concepts in context with local, national and global firms for better employability in industry.;

CO3: Acquaint of Insurance Planning and selecting the suitable insurance plans for individuals for better employability in industry;

CO4: Assess of requisite retirement corpus and understand Tax Planning to minimize tax liabilities following all legitimate and practical methods for entrepreneurial skill.



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### Mapping Course Outcomes leading to the achievement of Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	3	3	2	2	2	3	1	3	2
CO2	1	2	3	3	3	1	3	1	1	2
CO3	3	3	3	3	3	1	3	1	3	2
CO4	3	3	3	3	3	2	3	1	3	2

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	2	3	3
CO3	2	3	3
CO4	2	2	3

### Suggested Readings:

1. Gitman, L.J.: Personal Financial Planning, South-Western College Publications.
2. Keown, A.J.: Personal Finance, Pearson Education.

### Website Sources:

- <https://www.managementstudyguide.com/financial-planning.htm>
- <https://www.yourarticlelibrary.com/planning/the-objectives-and-importance-of-financial-planning-for-an-organization/8740>
- [https://cdn.ymaws.com/www.gafm.com/resource/collection/F0F5577A-B4EF-4C99-9783-9660B1CA66AD/Wealth\\_Management\\_Treatise.pdf](https://cdn.ymaws.com/www.gafm.com/resource/collection/F0F5577A-B4EF-4C99-9783-9660B1CA66AD/Wealth_Management_Treatise.pdf)
- <https://www.maxlifeinsurance.com/types-of-insurance>
- <https://www.policybazaar.com/income-tax/tax-planning/>
- <https://cleartax.in/s/importance-of-tax-planning>

**Note:** Latest editions of all the suggested readings must be used.



**MCOM BF 4.2: PUBLIC FINANCE AND BUDGETING**

**Objective:** This paper aims to acquaint the students with the process of formulation, implementation and evaluation of public finance policies and its role in the functioning of economy for skills development, employability.

**UNIT I**

**(10 Sessions)**

**Introduction:** Meaning, nature, scope and significance of public finance, Public v/s Private Finance; Theory of maximum social advantage for better skills development.

**Tax:** Classification of tax revenue, canons of taxation; Theories of taxation; Impact, shifting and incidence of taxes; Effect of taxation.

**UNIT II**

**(08 Sessions)**

**Public Revenue:** Meaning and classification, main sources of public revenue for better employability.

**Public Expenditure:** Nature, objective, canons and classification of public expenditure, reasons for increasing public expenditure in India, Wagner's Law, Wiseman-Peacock hypothesis.

**UNIT III**

**(12 Sessions)**

**Public Debt:** Meaning, concept, significance, classification and sources of public debt, effects of public debt, different methods of repayment of public debt, limitations of public debt.

**Deficit Financing:** Concept, objectives, significance, limitations and methods of deficit financing, Knowledge of deficit financing in India for better employability in industry.

**UNIT IV**

**(10 Sessions)**

**Indian Public Finance:** Financial relations between the Central Government, State Government and local bodies, Finance commission, Financial Administration; Public Budget- Its preparation, legislation and execution for skills development and employability.

**Course Outcomes:** Students completing this course will be able to:

CO1: Articulate basic economic concepts of public finance and budgeting with the rationale for government involvement in the economy for better skills development;

CO2: Argue the theoretical basis of public expenditures and classify public revenues and integrate them into the fiscal and tax system for better employability;

CO3: Comprehend the concept, classification and sources of public debt along with the objectives of deficit financing in India for better employability in industry;

CO4: Understand Indian Public Finance and the preparation, legislation and execution of Public Budget for skills development and employability.

**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	1	3	3	3	2	1	2
CO2	1	3	3	1	2	3	3	3	2	1
CO3	2	1	2	2	3	3	1	2	3	2
CO4	1	2	3	1	2	3	3	3	1	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	2
CO2	2	1	3
CO3	2	3	2
CO4	3	3	2

**Suggested Readings:**

1. Chand, S.N.: Public Finance, Atlantic Publishers.
2. Rosen, H.: Public Finance, Irwin/McGraw-Hill Publishers.
3. Bhatia, H.L.: Public Finance, Vikas Publishing House Pvt. Ltd.
4. Musgrave, R.A. & Musgrave, P.B.: Public Finance in Theory and Practice, Tata McGraw Hill.
5. Singh, S.K.: Public Finance in Theory and Practice, Sultan Chand and sons.

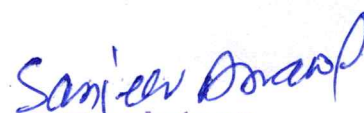
**Website Sources:**

- <http://www.rjspm.com>
- <http://www.universityofcalicut.info>
- <http://www.retawprojects.com>
- <http://www1.worldbank.org/publicsector>
- <http://www.mccc.edu>

**Note: Latest editions of all the suggested readings must be used.**

  
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## **MCOM BF 4.3: MERCHANT BANKING AND FINANCIAL SERVICES**

**Objective:** This paper aims to enlighten the students with the concepts and practical dynamics of Financial Services to inculcate skill, provide employability & entrepreneurial skills.

### **UNIT I**

**(10 Sessions)**

**Introduction:** Meaning, concept of merchant banking, financial system in India, development of merchant banks and regulations; Issue Management – Equity issues – Rights issues– Debenture issues – Book building – Private Placements – Pre & Post issues activities – Raising capital from International markets: ADRs, GDRs , ECB etc for skill development and entrepreneurship.

### **UNIT II**

**(12 Sessions)**

**Fund Based Financial Services:** Lease and Hire purchase- Meaning and Types of leasing, Legislative frameworks, Problems on leasing; Hire Purchasing- Concepts and features, Tax and Depreciation implications, Problems on Hire Purchasing for better employability in industry.

**Factoring:** Concept, nature and scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting, Factoring vis-à-vis credit Insurance, Factoring vis-à-vis Forfeiting, Evaluation of Factoring, Factoring in India current Developments.

### **UNIT III**

**(08 Sessions)**

**Credit rating and Securitization of debts:** Definition and meaning- Process of credit rating of financial instruments- Rating methodology-Rating agencies –Rating symbols of different companies Securitization of debt- Meaning- Features- Special Purpose Vehicle- Pass Through Certificate & mechanism – Benefits of Securitization – Issues in Securitization for skills development.

### **UNIT IV**

**(10 Sessions)**

**Depository Service and Mutual funds:** Depository services- Role of depositories and their services—Advantages of depository system -NSDL and CDSL- Depository participants and their role- Stock Broking Services including SEBI guidelines; Mutual Funds – Structure of Mutual Funds- Types Mutual Funds –Advantages of mutual funds - Exchange Traded Funds – Hedge funds- Regulations on mutual funds for entrepreneurial skills, Accounting aspects – Performance Evaluation.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Describe the various financial products, services, and strategies offered by the variety of financial services institutions for skill development and entrepreneurship;
- CO2: Evaluate Fund Based Financial Services and the concept, nature and scope of Factoring for better employability in industry;
- CO3: Understand securitization of debts and credit rating along with the benefits and issues in securitization for skills development;
- CO4: Describe the role and advantages of depository service and the concept of mutual funds in India for entrepreneurial skills.

  
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**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	1	3	3	3	2	1	2
CO2	1	3	3	2	2	3	3	3	2	1
CO3	2	1	2	2	2	3	1	2	3	1
CO4	1	2	3	1	2	3	3	3	1	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	2
CO2	2	1	3
CO3	2	3	2
CO4	3	3	2

**Suggested Readings:**

1. Agarwal O.P.: Environment and Management of Financial Services, Himalaya Publications, Mumbai.
2. Bhole, L.M. & Mahakud, J.: Financial Institutions and Markets: Structure, Growth & Innovations, Tata McGraw Hill, New Delhi.
3. Khan, M. Y.: Financial Services, Tata McGraw Hill, New Delhi.
4. Mantravadi, P.: Financial Services, ICFAI, Hyderabad
5. Pathak, B.V.: Indian Financial System, Pearson Education, New Delhi.
6. Rose, P.S.: Financial Institutions: Understanding and Managing Financial Services, Irwin, Boston,

**Website Sources:**

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- <http://www.ddegjust.ac.in/studymaterial/mba/fm-404.pdf>
- <http://www.himpub.com/documents/Chapter1321.pdf>
- <http://www.mim.ac.mw/books/Gup's%20Banking%20and%20Financial%20Institutions.pdf>

**Note: Latest editions of all the suggested readings must be used.**

  
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## Master of Commerce Programme

### MCOM BF 4.4: INNOVATIONS IN BANKING SERVICES

**Objective:** This paper aims to provide an understanding of the changing scenario in banking sector and also focuses on new technologies and financial products being offered in financial services sector to provide employability & skills.

#### UNIT I

(08 Sessions)

**Overview of Traditional Services:** Review of functioning of banks, Liabilities and assets of banks; Net worth of banks, Off – balance sheet items.

**Innovative Financial Services:** Investment portfolio management services, Wealth management, Tax/ audit consulting services, Retirement planning, venture capital finance for skill development.

#### UNIT II

(10 Sessions)

**Innovations in E-Payment Services:** Core Banking- NEFT, RTGS, IMPS; Debit Cards and Credit Cards– Concept and Process; RuPay and RuPay Secure; National Unified USSD Platform (NUUP); Aadhaar Enabled Payment System (AEPS) e-KYC; International- SWIFT, Green Channel- Cheque Truncation System knowledge for better employability in industry

#### UNIT III

(12 Sessions)

**Priority Sector Financing and Govt. Initiatives:** Components of priority sector-RBI Guidelines; Government initiatives: Poverty alleviation programmes/Employment programmes/Production oriented programmes-Rural housing and Urban housing schemes under priority sector-Educational loans knowledge for better employability, entrepreneurship and skill development in industry.

#### UNIT IV

(10 Sessions)

**IT Applications and Banking:** Objectives, Electronic Commerce and Banking, Banking Software, Electronic Clearing and Settlement Systems, Plastic Money for skill development and entrepreneurship.

**Financial Inclusion:** Concept and its role in inclusive growth- Micro credit, micro insurance scheme - Business Facilitators and Business Correspondents in rural financing SHGs/NGOs, linkages with banking, Government initiatives towards the growth of financial inclusion.

**Course Outcomes:** Students completing this course will be able to:

CO1: Understand the traditional financial services in Indian financial system define the practical applicability of various innovative financial services for skill development;

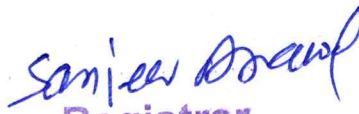
CO2: Get thorough knowledge of Innovative banking services like NEFT, RTGS, and IMPS etc. at local and national level knowledge for better employability in industry;

CO3: Understand the Priority sector financing and Government initiatives in rural housing and urban housing knowledge for better employability, entrepreneurship and skill development in industry;

CO4: Appreciate the role of information technology in banking industry and the concept of financial inclusion and its role in the development of Indian economy for skill development and entrepreneurship.

  
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**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	1	1	3	1	2	1
CO2	3	3	3	3	2	1	3	1	2	1
CO3	3	3	3	3	1	1	3	1	2	2
CO4	3	3	2	3	3	1	3	1	2	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	2	3	3
CO3	2	3	3
CO4	2	2	3

**Suggested Readings:**


1. Sundaram, K.P.M. & Varshney, P.N.: Banking Theory Law and Practice, Sultan Chand and Sons.
2. Desai, V.: Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai
3. Khan, M.Y.: Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
4. Panandikar, P. & Mehra, N.C.: Rural Banking, National Institute of Bank Management, Pune.
5. Uppal, R.K. & Pooja.: Transformation in Indian Banks-Search for better tomorrow, Sarup Book Publisher Private Ltd., New Delhi.
6. Mehrotra, S.J.: New Dimensions of Bank Management, Skylark Publications, New Delhi

**Website Sources:**

- <http://docshare01.docshare.tips/files/26856/268567511.pdf>
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- <http://ijergs.org.managewebsiteportal.com/files/documents/The-Role-of-Retail15.pdf>
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- <https://byjus.com/bank-exam/history-banking-india/>
- [www.yourarticlelibrary.com/banking/e-banking-in-india-services-available-in-e-banking-and-its-practical-uses/23498](http://www.yourarticlelibrary.com/banking/e-banking-in-india-services-available-in-e-banking-and-its-practical-uses/23498)
- [www.bankbazaar.com/ifsc/difference-neft-rtgs-imps.html](http://www.bankbazaar.com/ifsc/difference-neft-rtgs-imps.html)

**Note: Latest editions of all the suggested readings must be used.**

  
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## **MCOM OP 4.1: CUSTOMER RELATIONSHIP MANAGEMENT**

**Objective:** This paper aims to develop understanding about customer relationship management concepts and frameworks, and how these are applied to form relationships with customers and other internal and external stakeholders to provide employability and entrepreneurial skills.

### **UNIT I** **(10 Sessions)**

**Introduction:** CRM concepts, acquiring customers, Customer loyalty and optimizing customer relationships, CRM defined, success factors, the three levels of Service/ Sales Profiling, Service Level Agreements (SLAs), creating and managing effective SLAs for skill development and employability.

### **UNIT II** **(10 Sessions)**

**CRM in Marketing:** One-to-one Relationship Marketing, Cross Selling & Up Selling, Customer Retention, Behaviour Prediction, Customer Profitability & Value Modeling, Channel Optimization, Event-based marketing, CRM and Customer Service, The Call Centre, Call Scripting, Customer Satisfaction Measurement for skill development, to provide employability and entrepreneurial skills.

### **UNIT III** **(12 Sessions)**

**Sales Force Automation:** Sales Process, Activity, Contact, Lead and Knowledge Management, Field Force Automation, CRM links in e-Business; E-Commerce and Customer Relationships on the Internet, Enterprise Resource Planning (ERP), Supply Chain Management (SCM), Supplier Relationship Management (SRM), Partner relationship Management (PRM) for enhancing the skills and entrepreneurship.

### **UNIT IV** **(08 Sessions)**

**Analytical CRM:** Managing and sharing customer data, Customer information databases, Ethics and legalities of data use, Data Warehousing and Data Mining concepts, Data analysis; Market Basket Analysis (MBA), Click stream Analysis, Personalization and Collaborative Filtering for entrepreneurial skill development.

**Course Outcomes:** Students completing this course will be able to:

CO1: Describe the CRM concept and factors affecting customer loyalty to inculcate skill, provide employability & entrepreneurial skills.

CO2: Define role of CRM in marketing activities and customer profitability for skill development.

CO3: Identify impact of CRM in e-business, e-commerce, ERP, supply chain management, supplier relationship management and partner relationship management at local, national and international level for enhancing the skills.

CO4: Develop customer information database, data warehousing and market-based analysis for entrepreneurship & employability.

**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

  
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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	1	3	3	3	2	1	2
CO2	1	3	3	2	2	1	3	3	2	1
CO3	2	1	2	3	1	2	1	2	3	3
CO4	1	2	3	1	2	3	3	3	1	1

#### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	2
CO2	2	2	1
CO3	3	1	3
CO4	3	3	2

#### Suggested Readings:

1. Rai, A.K.: Customer Relationship Management Concept & Cases, PHI.
2. Shanmugasundaram, S.: Customer Relationship Management, PHI.
3. Mukherjee, K.: Customer Relationship Management, PHI.
4. Shainesh, G. & Seth, J.: Customer Relationship Management, Infinity Press

#### Website Sources:

- [www.edx.org/course/customer-relationship-management](http://www.edx.org/course/customer-relationship-management)
- [www.businessdictionary.com](http://www.businessdictionary.com)
- [www.managementstudyguide.com](http://www.managementstudyguide.com)

**Note: Latest editions of all the suggested readings must be used.**



## MCOM OP 4.2: INSURANCE AND RISK MANAGEMENT

**Objective:** This paper aims to acquaint the students with the fundamentals of Insurance and Risk Management in order to enhance their knowledge and decision-making skills required for the insurance sector for skill development, entrepreneurship and employability.

### UNIT I

(10 Sessions)

**Introduction:** Meaning, Nature and Scope of Insurance, Classification of Insurance Business viz., Life Insurance and General Insurance; Role of Insurance in Economic Development & Insurers' obligation towards Rural and Social Sectors; Globalization of Insurance Sector; Reinsurance, Co-insurance, Assignment; Principles of Insurance for skill development and employability.

### UNIT II

(12 Sessions)

**Life Insurance Products & Techniques:** Endowment, Life annuity, unit and index linked pension funds; Life insurance with benefits linked to investment performance, valuation of the life insurance business, Portfolio Evaluation tools, Risk and Solvency.

**Non-Life Insurance Products & Techniques:** Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance; Actuarial Model for calculation of premium rates, risk classification, Non-life technical provisions for skill development and employability.

### UNIT III

(10 Sessions)

**Risk Management:** Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk; Risk Management Process; Risk Retention and Transfer; Risk Adjusted Performance Measures (RAPM); Preparation of Insurance Documents; Determination of Premiums and Bonuses (numerical problems) for entrepreneurship and skill development.

### UNIT IV

(08 Sessions)

**Regulatory Framework of Insurance:** Insurance Laws and Regulations with respect to following Acts- Insurance Act 1938, Life Insurance Corporation Act 1956, IRDA Act 1999, Ombudsman Scheme, Income Tax Act, Wealth Tax Act 1957, Married Women's Property Act 1874.

**Financial Planning and Taxation:** Bank Deposit Schemes, Unit Trust and Mutual Funds, Tax Benefits under Life Insurance Policies for skill development.

**Course Outcomes:** Students completing this course will be able to:

CO1: Understand the nature, scope and principles of Insurance in Economic Development for skill development and employability;

CO2: Know the products and techniques for Life Insurance & Non- Life Insurance Products for skill development and employability.

CO3: Understand the techniques for risk management and loss control for entrepreneurship and skill development;

CO4: Explain the regulatory framework of insurance in India at national and international level for skill development.



**Mapping Course Outcomes leading to the achievement of Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	2	1	3	3	3	2	1	2
CO2	1	2	3	2	2	2	3	1	2	1
CO3	2	1	2	2	2	1	1	2	3	2
CO4	1	2	3	1	2	3	3	3	1	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	2
CO2	2	2	1
CO3	1	3	3
CO4	3	3	2

**Suggested Readings:**

1. Vaman, J.N.: ERP in Practice, Tata McGraw-Hill.
2. Leon, A.: ERP Demystified, Tata McGraw Hill, New Delhi.
3. Jaiswal, M. & Vanapalli, G.: ERP. Macmillan India.
4. Leon, A.: Enterprise Resource Planning, Tata McGraw-Hill.
5. Garg, V.K., Venkitakrishnan, N.K: Enterprise Resource Planning – A Concepts and Practice, PHI.
6. Brady, J.A., Monk, E.F. & Wagner B.: Concepts in Enterprise Resource Planning, Thompson Course Technology, USA.

**Website Sources:**

- <https://www.oracle.com/erp/what-is-erp/>
- <https://www.selecthub.com/enterprise-resource-planning/best-erp-software-integrations/>
- <https://www.epicor.com/en-in/resource-center/articles/what-is-erp/>
- [https://www.researchgate.net/publication/228693569\\_Using\\_ERP\\_systems\\_in\\_education](https://www.researchgate.net/publication/228693569_Using_ERP_systems_in_education)

**Note: Latest editions of all the suggested readings must be used.**

**MCOM 406: PROJECT WORK (100 Marks)**

  
**Director**

  
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