2-YEARS NEP PG CURRICULUM

M.Sc. COMMERCE PROGRAMME

SUBJECT CODE = COM

FOR POSTGRADUATE COURSES UNDER RANCHI UNIVERSITY, RANCHI

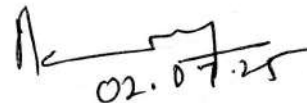Implemented w.e.f.
Academic Session 2025-26 Onwards

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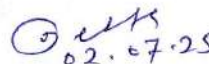   Ranchi University, Ranchi

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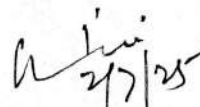   Ranchi University, Ranchi

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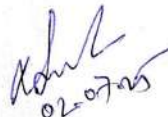
   vi. **Dr. Rajeev Ranjan Sharma**
   Associate Professor,
   Department of Commerce and Business Management Studies,
   Marwari College, Ranchi

   vii. **Dr. Narendra Singh**
   Associate Professor,
   Department of Commerce,
   St. Xavier's College, Ranchi

   viii. **Dr. Mrinal Gourav**
   Assistant Professor,
   Department of Commerce,
   Yogoda Satsanga Mahavidyalaya, Ranchi

ix. **Mr. Shyamlesh Kumar**
Assistant Professor,
Department of Commerce,
Gossner College, Ranchi

3. **External Members :-**

i. **Dr. Deepak Dubey**
Retd. G.M
HEC, Ranchi

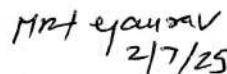## Approval by the Members of the NEP Implementation and Monitoring Committee of Ranchi University, Ranchi

The prepared Curriculum of the Master's Degree has been approved by the NEP Implementation and Monitoring Committee of R.U., duly forwarded by the Head of the Department; it will be offered to the Students of the 1-year and 2-year Postgraduate Programme. It is implemented from the 1st Semester of the Academic Session 2025-26 and onwards.

Raj Kr Singh
10/9/25

Anushka Rani
10/09/25

Member Secretory

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HIGHLIGHTS OF NEP PG CURRICULUM

CREDIT OF COURSES

The term 'credit' refers to the weightage given to a course, usually in terms of the number of instructional hours per week assigned to it. The workload relating to a course is measured in terms of credit hours. It determines the number of hours of instruction required per week over a semester (minimum 15 weeks).

a) One hour of teaching/ Lectures or two hours of laboratory /practical work will be assigned per class/interaction.
   One credit for Theory   = 15 Hours of Teaching
   One credit for Practicum   = 30 Hours of Practical work
   One credit for Internship   = 02 Weeks of Practical experience

b) For credit determination, instruction is divided into three major components:
   Hours (L) – Classroom Hours of one hour duration.
   Tutorials (T) – Special, elaborate instructions on specific topics of one hour duration
   Practical (P) – Laboratory or field exercises in which the student has to do experiments or other practical work of a two-hour duration.

   Internship – For the Exit option after 1ˢᵗ year of the 2-year P.G. Programme for the award of P.G. Diploma, Level 6.5, Students can either complete two 4-week internships worth 2 credits each or one 8-week internship for all 4 credits. This practical experience connects academic learning with real-world applications, offering valuable exposure to professional environments in their fields of study

PG CURRICULUM

1. The PG Curriculum will be either of 1-year duration for students who studied the four-year UG Programme (FYUGP) or a 2-year duration for students who studied a three-year UG programme from a CBCS/LOCF/FYUGP Curriculum.
2. There is a flexible mode in the PG programme offered to the students of Ranchi University, Ranchi. The total credit for any semester will be 20 credits.
3. **Two-year PG curriculum:** The First year of the PG curriculum offers coursework only. There will be 3 courses at level 400 and 2 courses at level 500 in the first and the second semesters of any 2-year PG programme.
4. **One-year PG curriculum:** The Courses in the 1-year PG programme and the second year of the 2-year PG programme are the same.
   a. **Course work only**: There will be 5 courses at level 500 of 4 credits each in every semester for the coursework offered in the programme.
   b. **Course work and Research**: There will be 5 courses at the level 500 bearing 4 credits each in the first semester of a 1-year PG or in the third semester of a 2-year PG. There will be Research work offered in the next semester for this mode offered in the programme. The eligibility for this mode is available in the NEP PG curriculum of Ranchi University, Ranchi.
   c. **Research work only**: The eligible student will be offered this mode to conduct extensive research under the supervision of a guide. Each semester will be equivalent to 20 credits. The selection of a candidate for the research mode will depend upon the eligibility of the student, availability of the guide and seat in the department/institution of Ranchi University, Ranchi.

PROMOTION CRITERIA

Two Years Post-graduation programme having coursework only:
i. Each course shall be of **100 marks** having two components: **30 marks for Sessional Internal Assessment (SIA), conducted by the Department/College and 70 marks shall be assigned to the End Semester University Examination (ESUE), conducted by the University**.
ii. The marks of SIA shall further break into, 20 for Internal Written Examinations, 05 for Written Assignment/ Seminar presentation and 05 for overall performance of a student including regularity in the class room lectures and other activities of the Department/College.

iii.   The Requisite Marks obtained by a student in a particular subject will be the criteria for promotion to the next Semester.

iv.   There shall be two written internal examinations, each of 1 hour duration and each of 20 marks, in a semester out of which the '**Better One out of Two**' shall be taken for computation of marks under SIA.

v.   If a student failed to secure pass marks in Mid Semester, he/she has to reappear in Mid & End Semester Examinations.

vi.   In case a student is fail to secure pass marks in End Semester Examination, then he/she has to appear only in End Semester Examination of following Sessions within period of Upper Limit of Four Years and the Marks of Mid Semester will be carried for the preparation of result.

vii.   Students' final marks and the result will be based on the marks obtained in Mid Semester and End Semester Examination organized taken together.

viii.   The pass marks in the programme will be 45% of the total marks obtained in each Core/ Elective/ Other Courses offered.

ix.   In absolute terms of marks obtained in a course, **a minimum of 28 marks is essential in the ESUE** and **a minimum of 17 marks is to be secured in the SIA** to clear the course. In other words, a student shall have to pass separately in the ESUE and in the SIA by securing the minimum marks prescribed here.

x.   Every candidate seeking to appear in the ESUE shall be issued an Admit Card by the University. **No candidate will be permitted to appear in the examination without a valid admit card.**

xi.   A candidate shall be permitted to proceed in next Semester (2nd, 3rd and 4th) **provided he/she has passed at least in 3 courses out of 5 courses** in the respective semester in theory and practical/ project courses taken together.

xii.   A student will have to clear all his papers within maximum of Four Years of duration to qualify for the degree.

However, it will be necessary to procure pass marks in each of the papers before completion of the programme.

VALUE ADDED COURSES

1.   The Value added course will be of **2 credits** to be covered during the first semester.
2.   There will be objective-type questions asked in the End Semester University Examination (ESUE).
3.   There will be OMR-based examination and the correct answer is to be marked by a black ballpoint pen only on the OMR sheet provided by the University.
4.   For **50 Marks Examination** the student will be provided **Two hours** for marking their responses.
5.   Students are not allowed to choose or repeat courses already undergone at the undergraduate level in the proposed major and minor streams.
6.   The performance in this course will not influence the SGPA or CGPA of the PG Programme where the student is registered to obtain the Master's Degree. However, it will be mandatory to secure minimum pass marks in the course before exit from the PG Programme.
7.   If the student fails to secure the minimum pass marks in the Value added course in the first semester, he may appear in the examination of the said course with the following batch of the next session.
8.   The student may appear in the examination of the said course further if could not clear the course in the following attempt, subject to the date of validation of the Registration.

The Regulations related to any concern not mentioned above shall be guided by the existing Regulations of the PG Curriculum of Ranchi University, Ranchi.

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COURSE STRUCTURE FOR PG **'PG DIPLOMA/ COURSEWORK ONLY/ COURSEWORK WITH RESEARCH/ RESEARCH ONLY'**

Table 1: Credit Framework for One Year Postgraduate Programme (PG) [Total Credits = 80]

Academic Level	Level of Courses	Semester	Coursework Level 400	Coursework Level 500	Research Preparedness	Research thesis/ Project/ Patent	Total Credits
YEAR 1							
Level 6.5	**Coursework**	**I**	**4+4+4**	**4+4**	---	---	**20**
		II	**4+4+4**	**4+4**	---	---	**20**
YEAR 2:	**Exit Point: Having Internship of 4 credits Exit allowed with PG Diploma Certificate**						
Level 6.5	**Coursework**	**III**	---	**4+4+4+4+4**	---	---	**20**
		IV	---	**4+4+4+4+4**	---	---	**20**
OR							
Level 6.5	**Coursework + Research**	**III**	---	**4+4+4+4+4**	---	---	**20**
		IV	---	---	**20**		**20**
OR							
Level 6.5	**Research**	**III**	---	---	**20**	---	**20**
		IV	---	---	---	**20**	**20**
						Total credits of P.G. Programme = **80**	

Note: **Having Internship of 4 credits 'Exit' is allowed with awarding the PG Diploma Certificate**.

Implemented from Academic Session 2025-26 & Onwards

AIMS OF MASTER'S DEGREE PROGRAMME IN COMMERCE

The broad aims of Master's degree programme in Commerce are:

- **Holistic and Multidisciplinary Learning:**
  To provide learners with a comprehensive understanding of commerce integrated with allied disciplines such as economics, finance, data analytics, entrepreneurship, technology, and law, enabling them to approach problems from multiple perspectives.
- **Outcome-Based and Skill-Oriented Education:**
  To equip students with advanced knowledge, analytical skills, and professional competencies required for diverse career paths in business, industry, academics, research, public policy, and entrepreneurship.
- **Promotion of Critical Thinking and Innovation:**
  To foster critical thinking, problem-solving, innovation, and creative decision-making abilities among students to address complex business and societal challenges.
- **Integration of Technology and Digital Competency:**
  To enable students to adopt and adapt to technological advancements, including financial technologies (FinTech), e-commerce, data analytics, and digital business platforms.
- **Ethical, Social, and Environmental Responsibility:**
  To inculcate values of ethical business practices, corporate social responsibility (CSR), environmental sustainability, and inclusivity in decision-making and organizational behaviour.
- **Research and Inquiry-Based Approach:**
  To develop research aptitude and inquiry-driven learning through project work, dissertations, internships, and the use of quantitative and qualitative research tools.
- **Global Outlook with Local Relevance:**
  To prepare students for global business environments while addressing regional development issues and promoting indigenous knowledge systems and entrepreneurship.
- **Flexibility and Choice-Based Learning:**
  To offer flexibility in course selection through a credit-based system, including minor, major, and multidisciplinary electives, internships, skill enhancement courses (SECs), and value-added courses.
- **Employability and Lifelong Learning:**
  To enhance employability by aligning curriculum with industry needs and encouraging a lifelong learning mindset through continuous upskilling and reskilling.
- **Promotion of Indian Knowledge Systems (IKS):**
  To integrate principles of Indian economic thought, ethical leadership, sustainable living, and traditional commerce practices into modern commerce education.

PROGRAMME LEARNING OUTCOMES (PLOS)

Master of Commerce (M.Com.) – NEP-Based Curriculum

Upon successful completion of the M.Com. Programme, students will be able to:

- **PLO 1: Research and Analytical Thinking**
  Demonstrate the ability to undertake independent research using appropriate research methodology, statistical tools, and data analytics, including the use of financial technology and artificial intelligence tools for data-driven decision-making.
- **PLO 2: Application of Economic and Accounting Principles**
  Apply advanced knowledge of managerial economics, accounting, and financial management in analysing and solving complex business problems in both domestic and global contexts.
- **PLO 3: Effective Communication and Digital Fluency**
  Communicate effectively in academic, business, and digital settings through mastery of business communication techniques, presentation skills, and the use of modern ICT tools.
- **PLO 4: Global Business Acumen**
  Evaluate international trade policies, global market dynamics, and cross-border financial practices with a sound understanding of international business environment, trade frameworks, and economic diplomacy.
- **PLO 5: Financial Market Literacy**
  Analyse and interpret the functioning of financial institutions, stock markets, and banking services, including FinTech applications, to make informed investment and financing decisions.
- **PLO 6: Strategic and Ethical Decision-Making**
  Formulate and implement effective business strategies with due consideration to corporate ethics, governance frameworks, sustainability, and Indian Knowledge Systems (IKS).
- **PLO 7: Sectoral and Functional Specialisation**
  Exhibit expertise in specialised areas such as Investment Management, Advertising and Sales, HR Analytics, Behavioural Finance, and Consumer Neuroscience through elective courses aligned with career tracks.
- **PLO 8: Contemporary Industry Readiness**
  Demonstrate readiness for modern industry roles through the study of digital marketing, AI in business, stock market operations, supply chain management, and practical project/dissertation work.
- **PLO 9: Problem-Solving and Decision-Support**
  Use quantitative and qualitative methods, including operations research and statistical analysis, to support decision-making in areas such as resource optimisation, financial planning, and organisational strategy.
- **PLO 10: Lifelong Learning and Professional Growth**
  Engage in continuous learning and self-development through exposure to current business trends, field projects, interdisciplinary electives, and teaching/research aptitude modules to prepare for careers in academia, industry, or entrepreneurship.

The Courses in One Year P.G. Programme and in the Second year of Two years P.G. Programme are Common.

Table 2: Semester-wise Course Code and Credit Points

Sem	Paper	Paper Code	Credit	Name of Paper	Mid Semester Evaluation (F.M.)	End Semester Evaluation (F.M.)	End Semester Practical/ Viva (F.M.)
	Core, AE/ GE/ DC/ EC & Compulsory FC Courses				**Examination Structure**		
I	Foundation Course	FCCOM101	4	Managerial Economics	30	70	----
	Core Course	CCCOM102	4	Managerial Accounting	30	70	----
	Core Course	CCCOM103	4	Research Methodology	30	70	----
	Core Course	CCCOM104	4	Organizational Behaviour	30	70	----
	Core Course	CPCOM105	4	International Business Environment	30	70	----
II	Core Course	CCCOM201	4	Financial Technology and Analytics	30	70	----
	Core Course	CCCOM202	4	Advanced Statistics Analysis	30	70	----
	Core Course	CCCOM203	4	Financial Institutions & Markets	30	70	----
	Core Course	CCCOM204	4	AI for Business	30	70	----
	Core Course	CPCOM205	4	Stock Market Operations	30	70	----
III	Core Course	CCCOM301	4	IKS in Commerce	30	70	----
	Skill Enhancement Course	ECCOM302	4	A. Supply Chain/ B. Digital Marketing	30	70	----
	Core Course	CCCOM303	4	International Business & Trade	30	70	----
	Core Course	CCCOM304	4	Strategic Management	30	70	----
	Core Course	CPCOM305	4	Governance and Ethics in Business	30	70	----
IV	Elective	ECCOM401	4	A. (Fin) Investment Management/ B. (Mar) Advertising and Sales Management/ C. (HR) Strategic and Contemporary HRM	30	70	----
	Elective	ECCOM402	4	A. (Fin) Behavioural Finanace/ B. (Mar) Consumer Behaviour and Neuro Science in Marketing/ C. (HR) Technology in HR and Digital HRM	30	70	----
	Core Course	CCCOM403	4	Banking and Financial Services	30	70	----
	Core Course	CCCOM404	4	Operation Research	30	70	----
	PROJECT	PRCOM405	4	Dissertation/ Project Work	----	----	100

* Either One Internship of 4 credits or Two Internships of 2 credits each is required before opting for the 'Exit' option after First year of the P.G. Programme.

Implemented from Academic Session 2025-26 & Onwards

INSTRUCTION TO QUESTION SETTER

SEMESTER INTERNAL EXAMINATION (SIE):

There **Marks Weightage of a Course:** Each non-practical/non-project course shall be of **100 marks** having two components: **70 marks shall be assigned to the End Semester University Examination (ESUE), conducted by the University, and, 30 marks for Sessional Internal Assessment (SIA), conducted by the Department/College**.

The marks of SIA shall further break into, 20 for Internal Written Examinations, 05 for Written Assignment/ Seminar presentation and 05 for overall performance of a student including regularity in the class room lectures and other activities of the Department/College. There shall be two written internal examinations, each of 1-hour duration and each of 20 marks, in a semester out of which the **'Better One out of Two'** shall be taken for computation of marks under SIA.

In absolute terms of marks obtained in a course, **a minimum of 28 marks is essential in the ESUE and a minimum of 17 marks is to be secured in the SIA to clear the course**. In other words, a student shall have to pass separately in the ESUE and in the SIA by securing the minimum marks prescribed here.

A. **(SIE 20+5=25 marks):**
   There will be a uniform pattern of questions for mid semester examinations in all the courses and of all the programmes. There will be **two** groups of questions in 20 marks written examinations. **Group A is compulsory** and will contain five questions of **very short answer type** consisting of 1 mark each. **Group B will contain descriptive type five** questions of five marks each, out of which any three are to be answered. Department may conduct Sessional Internal Examinations in other format as per need of the course.

   The Semester Internal Examination shall have two components. (a) One Semester Internal Assessment Test (SIA) of 20 Marks, (b) Class Attendance Score (CAS) of 5 marks.

   Conversion of Attendance into score may be as follows:
   Attendance Upto 45%, 1mark; 45<Attd.<55, 2 marks; 55<Attd.<65, 3 marks; 65<Attd.<75, 4 marks; 75<Attd, 5 marks.

END SEMESTER UNIVERSITY EXAMINATION (ESUE):

A. **(ESUE 70 marks):**
   There will be a uniform pattern of questions for all the courses and of all the programmes. There will be **two** groups of questions. **Group A is compulsory** and will contain two questions. **Question No.1 will be very short answer type** consisting of five questions of 1 mark each. **Question No.2 will be short answer type** of 5 marks. **Group B will contain descriptive type six** questions of fifteen marks each, out of which any four are to be answered. The questions will be so framed that examinee could answer them within the stipulated time.

   [**Note:** There may be subdivisions in each question asked in Theory Examinations]

B. **(ESUE 100 marks):**
   Practical/ Project courses would also be of 100 marks but there **shall be no internal written examinations** of the type specified above. The total 100 marks will have two components: **70 marks for the practical ESUE and 20 marks for the Viva-voce examination** conducted during the ESUE to assess the applied and practical understanding of the student.

   The written component of the project (**Project Report**) shall be of **70 marks and 20 marks will be for the Viva-voce examination** jointly conducted by an external examiner, appointed by the University, and the internal supervisor/guide.

   10 marks will be assigned on cumulative assessment of examinee during the semester and will be awarded by the department/faculty concerned.

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Implemented from Academic Session 2025-26 & Onwards

FORMAT OF QUESTION PAPER FOR MID/ END SEMESTER EXAMINATIONS

Question format for **20 Marks**:

<table>
<tr><td colspan="3" align="center">**Subject/ Code**</td></tr>
<tr><td>**F.M.** =20</td><td align="center">**Time**=1Hr.</td><td align="right">Exam Year</td></tr>
</table>

General Instructions:
i.   **Group A** carries very short answer type compulsory questions.
ii.   **Answer 1 out of 2** subjective/ descriptive questions given in **Group B**.
iii. Answer in your own words as far as practicable.
iv.   Answer all sub parts of a question at one place.
v.   Numbers in right indicate full marks of the question.

Group A

1.   [5x1=5]
   i.   ....
   ii.   ....
   iii.   ....
   iv.   ....
   v.   ....
2.   ....   [5]

Group B

3.   ....   [10]
4.   ....   [10]

Note: There may be subdivisions in each question asked in Theory Examination.

Question format for **70 Marks**:

<table>
<tr><td colspan="3" align="center">**Subject/ Code**</td></tr>
<tr><td>**F.M.** =70</td><td align="center">**Time**=3HrS.</td><td align="right">Exam Year</td></tr>
</table>

General Instructions:
i.   **Group A** carries very short answer type compulsory questions.
ii.   **Answer 4 out of 6** subjective/ descriptive questions given in **Group B**.
iii. Answer in your own words as far as practicable.
iv.   Answer all sub parts of a question at one place.
v.   Numbers in right indicate full marks of the question.

Group A

1.   [5x1=5]
   i.   ....
   ii.   ....
   iii.   ....
   iv.   ....
   v.   ....
2.   ....   [5]

Group B

3.   ....   [15]
4.   ....   [15]
5.   ....   [15]
6.   ....   [15]
7.   ....   [15]
8.   ....   [15]

Note: There may be subdivisions in each question asked in Theory Examination.

SEMESTER I

I.   FOUNDATION COURSE   [FCCOM101]
MANAGERIAL ECONOMICS

Marks: 30 (MSE: 20 Th. 1Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE :28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
The objective of this paper is to provide basic understanding of economic concepts, principles and tools of micro economics that can be applied to business decision making. The aim is to help the students promote the development of analytical and critical thinking skills about the market conditions and ability to forecast the future economic conditions. The students are acquainted how the differences in market structure affect the prices and output.

Course Learning Outcomes:
After completion of the course, learners will be able to
1. Develop an understanding of the applications of managerial economics.
2. Interpret regression analysis and discuss why it's employed in decision-making.
3. Discuss optimization and utility including consumer behavior.
4. Assess the relationships between short-run and long-run costs.
5. Analyze perfectly competitive markets including substitution.
6. Explain uniform pricing and how it relates to price discrimination and total revenue.

Course Content:
Unit-1 Introduction   **(4 Hours)**
Definition, Nature and scope of Managerial Economics, Basic Economic Principles. Relationships of Managerial Economics with Other disciplines

Unit-2 Demand and Supply   **(12 Hours)**
Demand Function, Law of Demand, Determinants of Demand, Types & Significance of Elasticity of Demand, Measurement Techniques of Price Elasticity. Demand Forecasting and Its Techniques. Theories of Demand–Indifference and Revealed, Preference approach, Income and distribution effect. Law of supply, determinants and factors influencing supply, elasticity of supply**.**

Unit-3 Production and Cost Analysis   **(12 Hours)**
(a)Production Analysis: Law of Variable proportions– production function in the short run
And long run, returns to scale and Return to Factors, iso-quants, and iso-costs. CobbDoublas Production Function. Economies of Scale and Diseconomies of scale.
(b) Cost Analysis: Cost functions determination of costs, cost forecasting, short run
And long run costs. Types of costs–analysis of risk and uncertainty

Unit-4 Market Analysis   **(12 Hours)**
Market structure–Perfect competition, Imperfect competition, Monopoly, Price
Discrimination, Monopolistic competition, Duopoly and Oligopoly. Pricing and employment
Of inputs under different market conditions**.**

Unit-5 National Income, Employment, and Investment   **(4 Hours)**
Nature, Concept, and measurement of National Income. Classical and Keynesian approaches
to income, Employment, and Investment.

Unit-6 Economic Development   **(6 Hours)**
Business Cycles, Phases–Management of Cyclical fluctuations. Inflation: Types, Causes and Measurement of Inflation, Philips curve, Stagflation, Overview of NITI Aayog and GST.

Reference Books:
1. Atmanand, "Managerial Economics", 2009, Excel Publishing
2. N. Dwivedi, "Managerial Economics", 7th Ed Vikas Publishing.
3. D.M. Mithani, "Managerial Economics" 2008, Himalayan Publishing House.
4. Dominik Salvatore, "Managerial Economics", 2008, 6th Ed. Oxford University Press.
5. Geethika, Piyoli Ghosh, and P.R. Chaudhary "Managerial Economics", 2008, Tata McGraw Hills, New Delhi.
6. Mark Hirschey, Log "Managerial Economics-An Integrative Approach", Cengage Learning.

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7. Robert Wasahik "Managerial Economics: A Strategic Approach", 2010, 2nd Ed. Routledge Publications.
8. Samuelson & Nordhaus, "Economics" 2010, 19th Ed., Tata McGraw Hills.
9. Trunett & Trunett, "Managerial Economics", 2009, 8th Ed Weiley India.

II.   CORE COURSE   [CCCOM102]
MANAGERIAL ACCOUNTING

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
1. The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Course Learning Outcomes:
After completing the course learners will be able to
1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying
3. budgetary control measures;
4. Compute standard costs and analyse production cost preparing variance report;
5. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
6. Use spreadsheets and Expert System for managerial decision making;
7. Analyse the role of ERP in Business Decision Making.

Course Content:
UNIT- I: Introduction   **(12 Hours)**
1. Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting.
2. Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.

UNIT-II: Budget and Budgetary Control   **(12 Hours)**
1. Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control.
2. Budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.

UNIT III: Standard Costing   **(12 Hours)**
1. Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing.
2. Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

UNIT IV: Marginal Costing   **(12 Hours)**
1. Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio.
2. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety.
3. Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.

UNIT V: Software Based Managerial Decision Making   **(12 Hours)**
1. Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

Practical Exercise: The learners are required to:
1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
2. Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses and fixed expenses.
3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
4. Apply standard costing in factories/industries available in the locality.
5. Analyse and interpret case studies on unit 4.

Implemented from Academic Session 2025-26 & Onwards

Reference Books:

1 Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., &Schatzberg, J. (2005). Introduction to Management Accounting. New Jersey: Pearson Prentice Hall.
2 Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). Management Accounting Information for Decision-Making and Strategy Execution. London: Pearson Education.
3 Hilton, R. W., & Platt, D. E. (2011). Managerial Accounting: Creating Value in a Global Business Environment. New York: McGraw Hill Education.
4 Goel, R. (2013). Management Accounting. Delhi: International Book House Pvt. Ltd.
5 Arora, M. N. (2014). Management Accounting. New Delhi: Himalaya Publishing House Pvt. Ltd.
6 Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. New Delhi: Mahavir Publications.
7 Singh, S. K., & Gupta, L. (2010). Management Accounting–Theory and Practice. New Delhi: Pinnacle Publishing House.
8 Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw Hill Education.
9 Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). Managerial Decision Modelling with Spreadsheet. London: Pearson Education.
10 J. Sonar & M. Kumar, Managerial Accounting, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
11 George E. M. (2000). Management Decision Making: Spreadsheet Modelling, Analysis, and Application, Cambridge: Cambridge University Press.
12 Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

III. CORE COURSE   [CCCOM103]
RESEARCH METHODOLOGY

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

<u>Course Objectives:</u>
After successful completion of this course, learners will be able to:
1. Understand the nature and scope of research in commerce and social sciences. Identify types, objectives, and basic approaches to research. Comprehend research problems, hypothesis formulation, and review of literature.
2. Explain the conceptual framework of measurement, sampling, and ethical issues in research.
3. Recognize the preparatory steps for planning, executing, and reporting research.

Course Content
UNIT I: Introduction to Research in Social Sciences   **(12 Hours)**
1. Meaning, objectives, and significance of research, Characteristics and criteria of good research
2. Types of research: Basic vs. applied, quantitative vs. qualitative, exploratory, descriptive, explanatory
3. Research in commerce and social science context

UNIT II: Research Process and Problem Identification   **(12 Hours)**
1. Steps in the research process, Identification and formulation of a research problem
2. Review of literature: Sources, strategies, and importance
3. Formulation of objectives and research questions, Concept and formulation of hypothesis

UNIT III: Research Design and Conceptual Framework   **(12 Hours)**
1. Meaning and need of a research design
2. Types of research designs: Exploratory, descriptive, diagnostic, experimental
3. Variables: Types, relationships, and operational definitions
4. Conceptual and theoretical framework in social research

UNIT IV: Measurement, Scaling, and Sampling Basics   **(12 Hours)**
1. Measurement in social science research: Validity and reliability
2. Levels of measurement: Nominal, ordinal, interval, ratio
3. Scaling techniques: Likert, Thurstone, Guttman
4. Sampling: Concepts, need, and key terms (population, sample, sampling frame, etc.)
5. Sampling errors and non-sampling errors

UNIT V: Research Ethics and Basic Reporting Skills   **(12 Hours)**
1. Ethical issues in research: Consent, confidentiality, plagiarism, academic integrity
2. Referencing and citation styles (APA, MLA basics)
3. Structure of a research paper/thesis, Use of library, digital databases, and e-resources for academic research

Suggested Readings
1. Research Methodology: Methods and Techniques C.R. Kothari & Gaurav Garg New Age International
2. Research in Social Sciences: Interdisciplinary Perspectives P. Saravanavel, Kitab Mahal
3. Social Research, Pauline V. Young, Scientific Book Co.
4. Methodology of Research in Social Sciences, O.R. Krishnaswamy, Himalaya Publishing House
5. Qualitative Inquiry and Research Design, John W. Creswell SAGE Publications
6. Research Methods in Education, Louis Cohen et al., Routledge
7. Foundations of Behavioral Research, Fred N. Kerlinger, Holt, Rinehart and Winston
8. Research Methodology: Methods and Techniques C.R. Kothari & Gaurav Garg New Age International
9. Research in Social Sciences: Interdisciplinary Perspectives P. Saravanavel, Kitab Mahal
10. Social Research   Pauline V. Young   Scientific Book Co.
11. Methodology of Research in Social Sciences, O.R. Krishnaswamy, Himalaya Publishing House
12. Qualitative Inquiry and Research Design, John W. Creswell SAGE Publications
13. Research Methods in Education, Louis Cohen et al., Routledge
14. Foundations of Behavioral Research   Fred N. Kerlinger   Holt, Rinehart and Winston

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IV. CORE COURSE   [CCCOM104]
ORGANIZATIONAL BEHAVIOUR

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to:
1. Provide a comprehensive understanding of human behaviour in organizations at individual, group, and organizational levels.
2. Equip students with conceptual and analytical tools to manage workforce diversity, motivation, leadership, and conflict.
3. Enhance awareness of organizational dynamics, culture, and structure to improve managerial effectiveness.
4. Foster interpersonal skills and emotional intelligence for workplace success.
5. Apply OB concepts to Indian organizations with a focus on emerging challenges and workplace transformations.

Learning Outcomes:
On completion of this course, students will be able to:
1. Explain and analyse the determinants of individual and group behaviour in organizations.
2. Apply motivational and leadership theories to enhance employee performance.
3. Evaluate organizational structure, culture, and dynamics using OB frameworks.
4. Understand and manage conflict, change, and stress in the workplace.
5. Demonstrate effective communication, decision-making, and team-building abilities.

Course Content
Unit I: Introduction to Organizational Behaviour   *(8 Hours)*
1. Nature, scope, and importance of OB, Interdisciplinary foundations of OB
2. Challenges and opportunities in OB, Contemporary OB trends: Diversity, inclusivity, work-from-home culture
3. OB in Indian context: Values and work ethics

Unit II: Individual Behaviour and Personality   *(10 Hours)*
1. Foundations of individual behaviour
2. Personality: Determinants, traits, and personality-job fit models (MBTI, Big Five)
3. Perception: Process, attribution theory, and perceptual distortions
4. Learning theories: Classical, operant conditioning, and social learning
5. Attitudes: Components, formation, and attitude-behaviour relationship

Unit III: Motivation and Job Satisfaction   *(10 Hours)*
1. Concept and importance of motivation in organizations
2. Content theories: Maslow, Herzberg, McClelland
3. Process theories: Vroom's Expectancy Theory, Equity Theory, Goal-setting Theory
4. Job satisfaction and employee engagement, Application of motivation in Indian workplaces

Unit IV: Group Dynamics and Team Building   *(10 Hours)*
1. Groups: Types, formation, and group decision-making
2. Team vs. group, team roles, and team development stages
3. Communication: Process, barriers, and organizational communication networks
4. Conflict: Types, causes, and resolution strategies, Power and politics in organizations

Unit V: Leadership and Organizational Culture   *(10 Hours)*
1. Leadership: Traits, styles, and behavioural theories
2. Transformational and transactional leadership
3. Emotional intelligence and leadership effectiveness
4. Organizational culture: Elements, types, and managing cultural diversity
5. Culture in Indian organizations and public sector workplaces

Unit VI: Organizational Change, Stress, and Development   *(12 Hours)*
1. Nature and process of organizational change, Resistance to change and managing change
2. Organizational development (OD) interventions
3. Work stress: Sources, symptoms, and stress management techniques
4. Creating a learning organization and promoting employee well-being

Suggested Readings:
1. **Stephen P. Robbins, Timothy A. Judge & Neharika Vohra,** *Organizational Behaviour*, Pearson Education, Latest Edition.
2. **Fred Luthans,** *Organizational Behaviour: An Evidence-Based Approach*, McGraw Hill Education.
3. **K. Aswathappa,** *Organizational Behaviour*, Himalaya Publishing House.
4. **Uday Pareek & T.V. Rao,** *Organizational Behaviour*, Oxford University Press.
5. **R.S. Dwivedi,** *Human Relations and Organizational Behaviour*, Macmillan India.
6. **Keith Davis & John W. Newstrom,** *Organizational Behavior: Human Behavior at Work*, McGraw Hill.
7. **ICSI / ICAI Modules** – For practical application and case studies in OB in Indian organizations

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Implemented from Academic Session 2025-26 & Onwards

V.   CORE COURSE   [CCCOM105]
INTERNATIONAL BUSINESS ENVIRONMENT

Marks: 30 (MSE: 20 Th. 1Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE :28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
The objective of this course is to develop a comprehensive understanding of the external factors influencing international business operations. It aims to:
1. Familiarize students with the economic, political, legal, and socio-cultural dimensions of the international business environment. Examine global trade theories, institutions, and regional agreements.
2. Analyze the impact of globalization on business strategies.
3. Enable students to assess opportunities and risks in international markets.
4. Focus on India's role and positioning in the global business landscape.

Learning Outcomes:
Upon successful completion of this course, students will be able to:
1. Understand and analyze the key elements of the international business environment.
2. Evaluate how economic, political, legal, and cultural factors affect global business decisions.
3. Examine India's international trade relations and participation in global economic institutions.
4. Assess global market opportunities and challenges for Indian businesses.
5. Apply theoretical knowledge to real-world international business scenarios.

Course Content
Unit I: Introduction to International Business Environment   *(10 Hours)*
1. Meaning and scope of international business. Dimensions of international business environment
2. Globalization: drivers, trends, and effects on business. Modes of entering international markets
3. Role of MNCs and transnational corporations

Unit II: Economic and Political Environment   *(12 Hours)*
1. Economic systems and their impact on international trade
2. Key macroeconomic indicators influencing business decisions
3. Political systems, political risks, and stability. Government policies, regulatory frameworks, and trade barriers
4. India's economic and political landscape and its impact on international trade

Unit III: Legal and Technological Environment   *(12 Hours)*
1. Legal frameworks: international trade law, intellectual property rights (IPR), dispute resolution
2. WTO regulations and international business
3. Emerging issues in international law (data protection, environmental laws, etc.)
4. Technological innovations and their influence on international business
5. E-commerce and digital transformation in global trade

Unit IV: Socio-Cultural and Ethical Environment   *(12 Hours)*
1. Cultural dimensions and cross-cultural communication (Hofstede and Trompenaars models)
2. Social institutions, values, and norms. Cultural sensitivity and global business etiquette
3. Corporate social responsibility (CSR) and ethical issues in international business
4. Sustainable development and ESG practices

Unit V: Global Trade Organizations and Regional Economic Integration   *(14 Hours)*
1. Role of international organizations: WTO, IMF, World Bank, UNCTAD, OECD
2. Regional trade blocs: EU, NAFTA/USMCA, ASEAN, SAARC, RCEP, BRICS
3. India's trade relations with major economies. Foreign trade policy of India: EXIM policy, incentives, SEZs
4. Opportunities and threats for Indian businesses in global markets

Suggested Readings:
1. **Cherunilam, Francis,** *International Business: Environment and Operations,* Himalaya Publishing House, Mumbai, Latest Edition
2. **Daniels, John D., Radebaugh, Lee H., & Sullivan, Daniel P.,** *International Business: Environments and Operations* Pearson Education, Latest Edition,
3. **Aswathappa, K.,** *International Business,* McGraw Hill Education, New Delhi, Latest Edition
4. **Sundaram, Anant K., & Black, J. Stewart,** *The International Business Environment: Text and Cases* PHI Learning, Latest Edition
5. **Paul, Justin,** *International Business,* McGraw Hill Education, New Delhi, Latest Edition

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SEMESTER II

I.   CORE COURSE   [CCCOM201]

FINANCIAL TECHNOLOGY AND ANALYTICS

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	**Pass Marks: (MSE: 17 + ESE: 28) = 45**

(Credits: Theory-04, 60 Hours)

Course Objectives:
The course aims to impart the knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein. The course also aims to impart necessary skills to the learners which enable them to understand and analyse how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

Course Learning Outcomes:
At the end of the course, the students will be oriented towards appreciating the link between demography and development of an economy. He will understand the subject with the help various theoretical aspects of demography. He will have a grasp of quantitative and qualitative aspects of population study and various demographic concepts and indices.

Course Content:

UNIT- I: Introduction   **(12 Hours)**
1. Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services.
2. The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups.

UNIT-II: FinTech Business Applications   **(12 Hours)**
1. Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of
2. alternate finance, future of SME lending.
3. Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions.
4. Digitization of Financial Services (Retail Banking & Corporate Banking).

UNIT-III: Digital Payments, Cryptocurrencies, and Blockchain   **(12 Hours)**
1. Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems.
2. Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.

UNIT-IV: Tech in India   **(12 Hours)**
1. FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and
2. Financial Integration; FinTech & Government Regulations.
3. Implications of FinTech Developments for Banks and Bank Supervision.
4. Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.

UNIT-V: Analytics   **(12 Hours)**
1. Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application.
2. Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment.
3. Data Analytics in Financial Services; Data Security, its overview.
4. Cyber security – Overview of cybersecurity; industry's best practices and standards.

Practical Exercises: The learners are required to:
1. Identify a FinTech startup, analyse, and present a report on its business model.
2. Analyse and prepare a report on the functioning of online crowdfunding platforms in India
3. Identify a FinTech involved in SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
4. Analyse and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements

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5. Prepare a case study on growth of FinTech in India and China over a period of the last five years.
6. Participate in simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing in Robo- Advisory investment services and present their business plan.
7. Analyse and interpret case study on Robo -Advisor at Accenture.

Prepare a report on:
1. Increase in Mobile Banking Payments
2. Increase in FinTech deals in Indian Startups.

Reference Books:

1 Akkizidis, I., & Stagars, M. (2015). Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley.
2 Chishti, S., & Barberis, J. (2016). The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. New Jersey: Wiley. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech Book. New Jersey: Wiley.
3 Diamandis, P. H., & Kotler, S. (2020). The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster. Hill, J. (2018). FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier.

II. CORE COURSE   [CCCOM202]
ADVANCED STATISTICS ANALYSIS

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

Course Learning Outcomes:
Upon successful completion, students will have the knowledge and skills to:
1. Describe the rationale behind the formulation and components of a statistical model.
2. Compare and contrast statistical models in the context of a particular scientific question.
3. Communicate statistical ideas to a diverse audience.
4. Formulate a statistical solution to real-data research problems.
5. Demonstrate an understanding of the theoretical and computational underpinnings of various statistical procedures, including common classes of statistical models.
6. Utilise computational skills to implement various statistical procedures.

Course Contents:
Unit I: Univariate Analysis –   (12 Hours)
An overview of Measures of Central Tendency, Dispersion and Skewness.

Unit II: Correlation and Regression Analysis: (12 Hours)
Simple, multiple, and partial correlation analysis. Rank correlation. Simple and Multiple linear regression analysis (involving up to three variables).

Unit III: Theory of Probability and Probability Distributions: (12 Hours)
Approaches to calculation of probability. Addition, multiplication and Conditional probabilities, Bayes' theorem. Mathematical expectation. Binomial, Poisson, Hypergeometric, and Normal Distribution.

Unit IV: Sampling Theory and Test of Significance   (12 Hours)
Sampling concepts. methods of sampling. Concept of sampling distribution, Its expected value and standard error, Utility of the Concept of Standard Error, Sampling distribution of means and Central Limit Theorem. Test of Significance for Attributes, Tests of Significance for Large Sample, Test of
Significance for Small Samples, Student's Distribution

Unit V: Analysis of Variance   (12 Hours)
Introduction, Assumption, Uses and Technique of Analysis of Variance. F-test of equality of variances. Overview of Chi-square. Chi-square of Goodness of fit, Chi-Square test for Independence, Chi-Square as a test of homogeneity, Limitation in the use of Chi- Square test

Reference Books:
1. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
2. Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing.
3. 3. Anderson, Sweeny and Williams, Statistics for Business and Economics, CENGAGE Learning, New Delhi
4. Kazmeir Leonard J., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi
5. Vohra, N. D., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi
6. Mrityunjay Kumar, Advance Statistical Analysis, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
7. Freund, J. E. And F. J. Williams, Elementary Business Statistics – The Modern Approach, Prentice Hall of India Private Ltd., New Delhi.

III.   CORE COURSE   [CCCOM203]
FINANCIAL INSTITUTIONS & MARKETS

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objective:
The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Course Learning Outcomes:
After completion of the course, learners will be able to:
1. Analyse the process of globalization and its impact on the growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations. Summarize the concept of the Balance of Payments statement.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
6. Create awareness about emerging issues in international business such as outsourcing and sustainable development.

Course Contents:
Unit 1: Introduction   **(12 Hours)**
Introduction to financial system- components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

Unit 2: Financial Markets - I: Money Markets   **(12 Hours)**
Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).

Unit 3: Financial Markets - II: Capital Markets   **(12 Hours)**
Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.

Unit 4: Financial Institutions   **(12 Hours)**
Commercial Banking - Introduction, Classification, Role, asset liability management, non-performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance -life and non-life insurance companies in India: public and private; Mutual Funds – introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non-banking Financial Companies (NBFCs) – role and types; private equity, venture capital and hedge funds.

Unit 5: Financial Stability   **(12 Hours)**
Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability**.**

Reference Books:
1. Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India.
2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
3. Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall
4. Goel,S. Financial Markets, Institutions and Services PHI learning
5. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
6. Kohn (2013). Financial Institutions and Markets. Oxford University Press.
7. Madura, J., Financial Markets, and Institutions. Cengage
8. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, 2nd Ed 2008.
9. Saunders, Anthony & Cornett, Marcia Million (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill.
10. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

Implemented from Academic Session 2025-26 & Onwards

IV. CORE COURSE   [CCCOM204]
AI FOR BUSINESS

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
1   This course aims to equip the learners with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business. It illustrates both the potential and current limitations of these techniques with examples from a variety of applications.

Course Learning Outcomes:
After the completion of the course, the learners will be able to:
1   Identify how the AI is being leveraged by start-ups as a success tool;
2   Analyse and interpret the applicability of AI in HR functions;
3   Explain how algorithms is changing the board room landscape;
4   Discuss the customer services provided by various banks using AI;
5   Demonstrate the role of AI in transforming the retail sector;
6   Develop case study on the success story of AI driven business processes.

Course Content:
UNIT- I: Introduction **(12 Hours)**
1.   Artificial Intelligence: Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive advantage; Industry drivers.
2.   AI strategy for the enterprise - Considerations for an AI strategy, AI & Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.

UNIT-II: AI Led Strategic Interventions **(12 Hours)**
1.   Algorithm: New member in the boardroom, Accelerated decision making with real time analytics, AI in operational models in an organisation.
2.   AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting.
3.   CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.

UNIT- III: AI in Banking & Insurance **(12 Hours)**
1.   Redefined banking industry – adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI.
2.   AI driven transformation in Insurance, Digital based insurance model.

UNIT- IV AI in Retail **(12 Hours)**
1.   AI interventions in Retail Outlets. Emergence of smart customers, ad content predictions, Evolution of smart retailers, Omni channel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI.
2.   AI-Led marketing transformations, Data to Clusters - Ad content prediction - AI based Ad buy and CPC optimization, AI driven campaign management.
3.   AI for Sales: Data to Classes - Insides Sales Rep workflow automation - Improved Lead, Opportunity Ranking and Reminder.

UNIT- V: Exponential Technologies **(12 Hours)**
1.   Beating cyber-attacks with Analytics, AI in automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real-time streaming analytics.
2.   Cryptocurrency Analytics, AI for customer service-data to scores, AI for Portfolio Management, Chatbots, Call center rep automation.

Practical Exercises: Learners are required to:
1.   Identify a startup using AI and prepare a report on how it is leveraging AI for its business processes.
2.   Analyse, interpret, and present key learnings of case study titled Making the business case for AI in HR (Altemeyer, 2019)
3.   Participate in a simulation exercise of a boardroom meeting with a robot.
4.   Identify a bank providing AI powered services and prepare a report on the facilities available for the customers through AI.
5.   The learners are divided into groups and each group to represent a retail brand. With the use of AI, the group has to showcase how it has brought transformation in the business and customer experience.
6.   Identify the success stories (at least five) of AI driven businesses (different sectors) across the globe and prepare a case study on the basis of your analysis of the same.

Implemented from Academic Session 2025-26 & Onwards

Reference Books:
1. Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall. Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature
2. Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley. Altemeyer, B. (2019). Making the business case for AI in HR: two case studies. Strategic HR Review, 18(2), 66-70.

V.   CORE COURSE   **[CCCOM205]**
STOCK MARKET OPERATIONS

Marks: 30 (MSE: 20 Th. 1Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE :28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
The objective of this course is to equip students with an in-depth understanding of stock markets, trading mechanisms, and investment practices. The course aims to:
1. Provide foundational knowledge of stock market structure and functioning.
2. Explain the regulatory environment and institutional framework in India.
3. Familiarize students with trading, settlement, and risk management procedures.
4. Develop skills for analyzing stocks, reading quotes, and using investment strategies.
5. Bridge the gap between theoretical finance and real-world trading operations.

Learning Outcomes:
Upon successful completion of this course, students will be able to:
1. Understand the structure, instruments, and functions of stock markets.
2. Interpret market data, indices, and trading information effectively.
3. Execute basic trading strategies using market orders and tools.
4. Evaluate the role of intermediaries, stock exchanges, and regulatory bodies.
5. Apply investment analysis techniques to make informed decisions.

Course Content
Unit I: Introduction to Stock Markets and Investment Environment   *(10 Hours)*
1. Meaning and functions of stock market
2. Types of securities: equity, preference shares, debentures, bonds
3. Primary vs. secondary market. Participants in the stock market: investors, speculators, arbitrageurs
4. Role of stock exchanges: NSE, BSE, MCX

Unit II: Regulatory Framework and Institutions   *(12 Hours)*
1. Role and functions of SEBI. Securities Contracts (Regulation) Act, 1956
2. Depositories: NSDL, CDSL – demat and remat process
3. Merchant banking, credit rating agencies, and investment banks
4. Investor protection measures and grievance redressal mechanisms

Unit III: Trading, Clearing, and Settlement Mechanism   *(14 Hours)*
1. Trading system: screen-based and online trading platforms
2. Order types: market, limit, stop loss, GTC, GTD
3. Circuit breakers and price bands. Clearing and settlement process (T+1 cycle)
4. Role of clearing corporations and custodians

Unit IV: Stock Market Indicators and Analysis   *(12 Hours)*
1. Stock indices: Sensex, Nifty, sectoral indices – construction and interpretation
2. Technical analysis: chart patterns, moving averages, RSI, MACD
3. Fundamental analysis: EPS, P/E ratio, book value, dividend yield
4. Risk and return analysis of equity investment
5. Behavioral aspects of investment decisions

Unit V: Derivatives, Online Platforms, and Recent Developments   *(12 Hours)*
1. Introduction to derivatives: futures, options, and their use in hedging
2. Margin trading and leverage. Algorithmic trading and use of AI in stock markets
3. Overview of platforms: Zerodha, Groww, Upstox, and other retail platforms
4. Recent reforms and trends in Indian stock markets (e.g., T+1 settlement, ESG investing, REITs, InvITs)

Suggested Readings:
1. **Bhalla, V. K.,** *Investment Management: Security Analysis and Portfolio Management,* S. Chand Publishing, New Delhi, Latest Edition
2. **Prasanna Chandra,** *Investment Analysis and Portfolio Management,* Tata McGraw Hill Education, Latest Edition
3. **Bodie, Zvi; Kane, Alex; Marcus, Alan J.,** *Investments,* McGraw Hill Education, Latest Edition
4. **Madhumathi, R., & Ranganathan, M.,** *Security Analysis and Portfolio Management,* Pearson Education, Latest Edition
5. **SEBI Investor Education Materials,** (Available at www.sebi.gov.in)
6. **NSE Academy and BSE Institute Online Courses,** *(Suggested for practical exposure and certifications)*

Implemented from Academic Session 2025-26 & Onwards

SEMESTER III

I.   SKILL ENHANCEMENT COURSE - A   [ECCOM301A]
SUPPLY CHAIN

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
The objective of this course is to provide students with an in-depth understanding of supply chain concepts, practices, and technologies.
It aims to:
1. Explain the fundamentals and strategic importance of supply chain management (SCM).
2. Analyze the flow of products, information, and finances across the supply chain.
3. Introduce inventory, logistics, distribution, and procurement planning techniques.
4. Explore the impact of digital technologies and globalization on supply chains.
5. Emphasize sustainable and resilient supply chain practices, particularly in the Indian context.

Learning Outcomes:
Upon successful completion of this course, students will be able to:
1. Understand and articulate the key components and functions of a supply chain.
2. Design effective supply chain networks aligned with business strategy.
3. Analyze and optimize procurement, production, logistics, and inventory decisions.
4. Use performance metrics to assess supply chain efficiency.
5. Apply knowledge of digital tools, sustainability, and risk management in SCM.

Course Content
Unit I: Introduction to Supply Chain Management   *(10 Hours)*
1. Definition, scope, and objectives of SCM
2. Evolution and importance of SCM in business
3. Key flows in a supply chain: material, information, and finance
4. Supply chain drivers: facilities, inventory, transportation, information, sourcing, and pricing
5. Supply chain performance: responsiveness vs. efficiency

Unit II: Supply Chain Network Design   *(12 Hours)*
1. Designing the supply chain network
2. Strategic sourcing and supplier selection
3. Make vs. buy decisions. Location decisions and warehouse design
4. Bullwhip effect and its mitigation

Unit III: Inventory, Procurement, and Logistics Management   *(14 Hours)*
1. Types and functions of inventory
2. Economic Order Quantity (EOQ), Just-In-Time (JIT), and ABC analysis
3. Vendor-managed inventory and collaborative planning
4. Transportation decisions: modes, routing, and cost trade-offs
5. Inbound and outbound logistics
6. Indian logistics sector: growth, challenges, and policy framework

Unit IV: Technology in Supply Chain Management   *(12 Hours)*
1. Role of IT in SCM. Enterprise Resource Planning (ERP) and SCM software
2. E-procurement and e-logistics. RFID, GPS, and IoT applications
3. AI, blockchain, and data analytics in SCM
4. Digital supply chains in India: case studies (e.g., BigBasket, Flipkart, Amul)

Unit V: Sustainable and Global Supply Chains   *(12 Hours)*
1. Green supply chain and sustainable sourcing
2. Waste reduction and circular supply chains
3. Global SCM: challenges and best practices
4. Supply chain risk management and resilience
5. Role of government and trade policies in international SCM
6. COVID-19 and supply chain disruptions: lessons learned

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Suggested Readings:
1. **Chopra, Sunil, & Meindl, Peter,** *Supply Chain Management: Strategy, Planning, and Operation,* Pearson Education, Latest Edition
2. **Ballou, Ronald H.,** *Business Logistics/Supply Chain Management,* Pearson Education, Latest Edition
3. **Simchi-Levi, David, Kaminsky, Philip, & Simchi-Levi, Edith,** *Designing and Managing the Supply Chain,* McGraw Hill Education, Latest Edition
4. **Sharma, D. D.,** *Supply Chain Management,* Himalayan Publishing House, Latest Edition
5. **Sahay, B. S.,** *Supply Chain Management for Global Competitiveness,* Macmillan India, Latest Edition
6. **Government of India,** *Logistics Performance Index Reports, Draft Logistics Policy, and National Logistics Portal* (Available at commerce.gov.in)

OR	SKILL ENHANCEMENT COURSE - B					[ECCOM301B]
DIGITAL MARKETING

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to provide students with an in-depth understanding of digital marketing strategies, tools, and analytics used in today's dynamic business environment. The objectives are to:
1. Introduce the fundamentals and evolution of digital marketing.
2. Explore various online platforms and tools for marketing and brand promotion.
3. Enable students to create and manage digital marketing campaigns.
4. Familiarize students with SEO, SEM, content marketing, email marketing, and analytics.
5. Highlight the digital consumer journey, personalization, and ethical concerns in the digital space.

Learning Outcomes:
Upon successful completion of this course, students will be able to:
1. Understand the core concepts and strategies of digital marketing.
2. Design and implement integrated digital marketing campaigns.
3. Use SEO, PPC, email, social media, and mobile marketing effectively.
4. Analyze digital marketing performance using key metrics and tools.
5. Address ethical, legal, and consumer privacy issues in the digital marketing domain.

Course Content
Unit I: Introduction to Digital Marketing						*(10 Hours)*
1. Meaning, scope, and importance of digital marketing
2. Evolution from traditional to digital marketing
3. Key concepts: digital vs. traditional marketing, inbound vs. outbound marketing
4. Digital marketing ecosystem and channels
5. The digital consumer and online buyer behaviour

Unit II: Website Planning and Content Marketing						*(12 Hours)*
1. Website development basics: structure, UI/UX principles
2. Content creation strategies: blogs, infographics, videos
3. Landing pages and conversion optimization
4. Content management systems (CMS) and website analytics. Importance of storytelling and brand voice

Unit III: Search Engine Optimization (SEO) and Search Engine Marketing (SEM)		*(12 Hours)*
1. Basics of search engines and how they work
2. On-page and off-page SEO techniques. Keyword research and Google Keyword Planner
3. SEM and Pay-Per-Click (PPC) advertising. Google Ads: campaign creation, bidding, ad groups, and quality score

Unit IV: Social Media, Email, and Mobile Marketing						*(14 Hours)*
1. Social media platforms: Facebook, Instagram, LinkedIn, Twitter, YouTube
2. Strategy for engagement, growth, and paid campaigns
3. Influencer marketing and community building. Email marketing: tools, segmentation, automation, and A/B testing. Mobile marketing: SMS, app-based marketing, location-based targeting

Unit V: Digital Analytics, Strategy, and Legal Framework						*(12 Hours)*
1. Web analytics tools: Google Analytics basics
2. Tracking metrics: CTR, bounce rate, conversion rate, ROI
3. Campaign planning, budgeting, and execution
4. Ethical and legal issues: data privacy, spam laws, consumer protection
5. Emerging trends: AI in marketing, personalization, voice search, AR/VR

Suggested Readings:
1. **Chaffey, Dave & Ellis-Chadwick, Fiona,** *Digital Marketing: Strategy, Implementation and Practice,* Pearson Education, Latest Edition
2. **Ryan, Damian,** *Understanding Digital Marketing,* Kogan Page, Latest Edition
3. **Kingsnorth, Simon,** *Digital Marketing Strategy: An Integrated Approach to Online Marketing,* Kogan Page, Latest Edition
4. **Tuten, Tracy L. & Solomon, Michael R.,** *Social Media Marketing,* Sage Publications, Latest Edition
5. **Dodson, Ian,** *The Art of Digital Marketing,* Wiley India, Latest Edition
6. **Google Digital Unlocked & HubSpot Academy Resources,** *(Free online certification material for practical knowledge)*

Implemented from Academic Session 2025-26 & Onwards

II.   CORE COURSE   [CCCOM302]
IKS IN COMMERCE

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course seeks to explore the relevance and application of the Indian Knowledge System (IKS) in the domain of commerce, trade, and management. It aims to:
1. Introduce students to the historical evolution of commerce in ancient and medieval India.
2. Explore indigenous systems of accounting, banking, taxation, and trade.
3. Understand ethical and philosophical foundations of Indian business practices.
4. Examine Indian business models rooted in sustainability, self-reliance, and local enterprise.
5. Encourage critical analysis of IKS in the context of contemporary commerce and policy.

Learning Outcomes:
By the end of this course, students will be able to:
1. Appreciate the depth and diversity of Indian economic and commercial knowledge traditions.
2. Analyze the role of ancient systems in shaping India's current economic ethos. Identify the application of traditional models in modern commerce, including Khadi, handlooms, Ayurveda, and family businesses.
3. Evaluate the principles of dharmic management, ethical finance, and sustainability in Indian systems.
4. Relate IKS concepts with present-day practices such as Make in India, Vocal for Local, and MSME development.

Course Content
Unit I: Foundations of Indian Knowledge System (IKS)   *(12 Hours)*
1. Concept and scope of Indian Knowledge System (IKS)
2. Sources of IKS: Vedas, Smritis, Arthashastra, Jatakas, Sangam literature
3. Philosophical underpinnings: Dharma, Artha, Karma, Moksha
4. Interdisciplinary nature of IKS and relevance to commerce and economics
5. Traditional Indian educational institutions: Gurukuls, Takshashila, Nalanda

Unit II: Ancient Indian Economic and Trade Systems   *(12 Hours)*
1. Trade and commerce in the Vedic and Mauryan periods
2. Guild system (Shrenis) and local markets, Taxation and public finance in Arthashastra
3. Maritime trade and India's historical trade routes
4. Indigenous entrepreneurship and community-based economic models

Unit III: Indigenous Practices in Accounting, Banking & Management   *(12 Hours)*
1. Traditional accounting systems: Lekhapaddhati, Bahi-Khata
2. Evolution of Hundi and indigenous banking practices
3. Ethical leadership and management: Lessons from Chanakya, Thirukkural, Jain texts
4. Corporate governance in Indian joint family businesses
5. Case study: Marwari, Chettiar, and Gujarati trading communities

Unit IV: IKS-Based Sustainable Business Models   *(12 Hours)*
1. Gandhian economics and village self-reliance (Gram Swaraj)
2. Khadi, Handicrafts, and Ayurveda: indigenous value chains
3. Cow-based economy, organic farming, and eco-conscious enterprises
4. Panchayati Raj and local governance in economic development
5. Swadeshi movement and contemporary relevance in Atmanirbhar Bharat

Unit V: Contemporary Relevance and Policy Integration   *(12 Hours)*
1. Integration of IKS in NEP 2020 and National Innovation policies
2. MSMEs and startup ecosystem rooted in traditional knowledge
3. IPR and protection of indigenous commercial practices, Digital Bharat and preservation of cultural commerce
4. Future of IKS in commerce education and research

Suggested Readings:
1. **Radhakrishnan, S.,** *Indian Philosophy (Vol. I & II),* Oxford University Press
2. **Kangle, R. P.,** *The Kautilya Arthashastra,* Motilal Banarsidass Publishers
3. **Chattopadhyaya, Debiprasad,** *Science and Society in Ancient India,* Research India Publications
4. **Ghosh, B. N.,** *Gandhian Political Economy: Principles, Practice and Policy,* Routledge India
5. **Gopalakrishnan, R.,** *The Case of the Bonsai Manager,* Penguin Random House India
6. **NCERT & Ministry of Education,** *Indian Knowledge System: Curriculum Framework & Reports* (Available from MoE and IKS Division, AICTE)

Implemented from Academic Session 2025-26 & Onwards

III.   CORE COURSE   [CCCOM303]
INTERNATIONAL BUSINESS & TRADE

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to provide students with a deep understanding of the theories, practices, institutions, and policy frameworks governing international business and trade. The objectives are to:
1. Familiarize students with the dynamics of international business operations and global trade.
2. Introduce key theories of international trade and the rationale for trade between nations.
3. Understand trade regulations, tariffs, non-tariff barriers, and multilateral trade agreements.
4. Analyze the role of global institutions like WTO, IMF, and World Bank.
5. Explore India's international trade policy, performance, and key trade partners.

Learning Outcomes:
After completing this course, students will be able to:
1. Understand the principles and patterns of international trade.
2. Evaluate the factors influencing cross-border trade and investment decisions.
3. Analyze international business strategies adopted by firms in a globalized economy.
4. Interpret trade policies and global trade data to assess country-level performance.
5. Examine India's trade relations, exports, imports, and role in global institutions.

Course Content
Unit I: Introduction to International Business and Trade   *(10 Hours)*
1. Meaning and scope of international business. Differences between domestic and international business
2. Drivers and modes of internationalization. Importance of international trade in economic development
3. India's position in the global trade landscape

Unit II: Theories of International Trade   *(12 Hours)*
1. Classical theories: Absolute cost advantage, Comparative cost theory (Ricardo)
2. Heckscher-Ohlin theory of factor endowments
3. New trade theories: Product life cycle theory, Porter's Diamond Model
4. Gains from trade and terms of trade. Strategic trade policy and protectionism

Unit III: Trade Policy and Regulatory Framework   *(12 Hours)*
1. Trade barriers: tariffs, quotas, subsidies, voluntary export restraints
2. Trade policy instruments: Export promotion, import substitution
3. Export-Import policy (Foreign Trade Policy) of India
4. Special Economic Zones (SEZs), export houses, and EOU schemes
5. Balance of Payments (BoP): structure and disequilibrium

Unit IV: International Economic Institutions and Agreements   *(14 Hours)*
1. WTO: objectives, structure, key agreements (TRIPS, GATS, AoA, TBT, SPS)
2. IMF and World Bank: roles in global economic stability
3. UNCTAD and regional trade blocs (SAARC, ASEAN, EU, RCEP, BRICS)
4. India and the WTO: challenges and opportunities. Multilateral vs. bilateral trade agreements

Unit V: Contemporary Issues in International Business   *(12 Hours)*
1. Globalization and international trade: impact and responses
2. Foreign Direct Investment (FDI): types, trends, and determinants
3. Emerging market multinationals. Trade wars, sanctions, and geo-political trade conflicts
4. Role of technology, e-commerce, and digital trade. Sustainable trade and SDGs

Suggested Readings:
1. **Cherunilam, Francis,** *International Business: Text and Cases,* PHI Learning, New Delhi, Latest Edition
2. **Paul, Justin,** *International Business,* McGraw Hill Education, Latest Edition
3. **Salvatore, Dominick,** *International Economics,* Wiley India, Latest Edition
4. **Sodersten, Bo, & Reed, Geoffrey,** *International Economics,* Palgrave Macmillan, Latest Edition
5. **Krugman, Paul R., Obstfeld, Maurice, & Melitz, Marc,** *International Economics: Theory and Policy,* Pearson Education.
6. **Government of India,** *Foreign Trade Policy, Economic Surveys, and WTO Reports,* (Available at commerce.gov.in and wto.org)

Implemented from Academic Session 2025-26 & Onwards

IV. CORE COURSE   [CCCOM304]
STRATEGIC MANAGEMENT

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to provide students with a comprehensive understanding of strategic management concepts, frameworks, and tools essential for long-term organizational success. The objectives are to:
1. Introduce students to the fundamentals and importance of strategic management.
2. Equip them with analytical tools for internal and external business environment assessment.
3. Enable students to formulate, implement, and evaluate corporate, business, and functional strategies.
4. Enhance decision-making skills through case analysis and real-world applications.
5. Examine strategic challenges in the context of Indian and global business environments.

Learning Outcomes:
Upon successful completion of this course, students will be able to:
1. Understand key strategic management concepts and models.
2. Conduct SWOT, PESTEL, and industry analysis for strategy formulation.
3. Formulate and evaluate competitive, growth, and diversification strategies.
4. Apply strategic tools such as BCG Matrix, GE Matrix, and Value Chain Analysis.
5. Analyze implementation issues including structure, leadership, and change management.

Course Content
Unit I: Introduction to Strategic Management   *(10 Hours)*
1. Meaning, nature, and scope of strategic management
2. Levels of strategy: corporate, business, and functional
3. Strategic management process and elements. Strategic intent: vision, mission, goals, and objectives
4. Characteristics of effective strategies

Unit II: Environmental and Organizational Analysis   *(12 Hours)*
1. External environment analysis: PESTEL, industry analysis (Porter's Five Forces)
2. Internal environment analysis: resources, competencies, VRIO framework
3. SWOT and TOWS matrix. Value chain analysis and benchmarking
4. Strategic capability and competitive advantage

Unit III: Strategy Formulation   *(14 Hours)*
1. Corporate-level strategies: stability, growth, retrenchment, diversification
2. Business-level strategies: cost leadership, differentiation, focus
3. Strategic alliances, mergers and acquisitions, joint ventures
4. BCG Matrix, GE Matrix, Ansoff's Product-Market Matrix
5. Strategies for global and emerging markets (India focus)

Unit IV: Strategy Implementation   *(12 Hours)*
1. Organizational structure and strategy alignment
2. Strategic leadership and change management. Functional strategies: marketing, finance, operations, HR
3. Balanced Scorecard and strategic control systems
4. Barriers to strategy implementation and overcoming resistance

Unit V: Strategic Evaluation and Contemporary Issues   *(12 Hours)*
1. Strategic evaluation: tools and techniques. Key performance indicators and evaluation criteria
2. Corporate governance and business ethics in strategy
3. Innovation and digital transformation strategies. Environmental sustainability and CSR as strategic imperatives
4. Strategic challenges for Indian firms in a globalized world

Suggested Readings:
1. **Azhar Kazmi,** *Strategic Management and Business Policy,* McGraw Hill Education, Latest Edition
2. **Thompson, Arthur A., Peteraf, Margaret A., Gamble, John E., & Strickland, A. J.,** *Crafting and Executing Strategy* McGraw Hill Education, Latest Edition
3. **Wheelen, Thomas L. & Hunger, J. David,** *Strategic Management and Business Policy,* Pearson Education, Latest Edition
4. **Michael E. Porter,** *Competitive Strategy,* Free Press, Latest Edition
5. **Hitt, Ireland, & Hoskisson,** *Strategic Management: Concepts and Cases,* Cengage Learning, Latest Edition
6. **R. Srinivasan,** *Strategic Management: The Indian Context,* PHI Learning Pvt. Ltd., Latest Edition

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Implemented from Academic Session 2025-26 & Onwards

V.   CORE COURSE   [CCCOM305]
GOVERNANCE AND ETHICS IN BUSINESS

Marks: 30 (MSE: 20 Th. 1Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE :28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to provide students with an understanding of the principles and practices of corporate governance, business ethics, and corporate social responsibility (CSR). It seeks to:
1. Explain the importance of ethical behavior and governance in business sustainability.
2. Examine corporate governance frameworks and regulatory mechanisms in India and globally.
3. Discuss ethical dilemmas and decision-making models in business contexts.
4. Explore CSR principles and their alignment with stakeholder expectations.
5. Analyze case studies and real-world practices of ethical and responsible businesses.

Learning Outcomes:
Upon completion of this course, students will be able to:
1. Understand the fundamental principles and frameworks of corporate governance.
2. Apply ethical theories and decision-making models to business problems.
3. Evaluate the impact of CSR initiatives on business performance and society.
4. Analyze the roles of the board of directors, audit committees, and regulators.
5. Appreciate the significance of transparency, accountability, and stakeholder engagement.

Course Content
Unit I: Introduction to Corporate Governance   *(12 Hours)*
1. Meaning, nature, and evolution of corporate governance. Objectives and principles of good governance.
2. Models of corporate governance: Anglo-American, German, Japanese, and Indian
3. Governance failures and corporate scams: Satyam, Enron, IL&FS
4. Role of board of directors, independent directors, and audit committees

Unit II: Regulatory Framework of Corporate Governance in India   *(12 Hours)*
1. SEBI guidelines on corporate governance. Clause 49 and LODR Regulations
2. Companies Act, 2013: Provisions related to corporate governance
3. Role of regulatory bodies: SEBI, MCA, RBI, and ICAI
4. Corporate Governance Committees: Kumar Mangalam Birla Committee, Narayana Murthy Committee

Unit III: Business Ethics and Ethical Decision-Making   *(12 Hours)*
1. Concept and nature of ethics and business ethics
2. Ethical theories: Utilitarianism, Rights, Justice, Virtue ethics
3. Ethical decision-making models and frameworks
4. Ethics in marketing, finance, HR, and international business
5. Managing ethical behavior: codes of conduct, whistleblowing, ethics officers

Unit IV: Corporate Social Responsibility (CSR)   *(12 Hours)*
1. Concept, scope, and evolution of CSR. Legal provisions under Companies Act, 2013 (Section 135)
2. CSR strategies and implementation. CSR in India: case studies from Tata, Infosys, ITC, and Reliance
3. Global standards and frameworks: UNGC, SDGs, ISO 26000

Unit V: Emerging Trends and Contemporary Issues   *(12 Hours)*
1. Environmental, Social, and Governance (ESG) investing
2. Sustainability and triple bottom line approach. Integrated reporting and stakeholder engagement
3. Business responsibility and sustainability reporting (BRSR)
4. Role of AI and digital tools in governance and compliance
5. Corporate governance in public sector enterprises and family businesses

Suggested Readings:
1. **Fernando, A. C.,** *Business Ethics and Corporate Governance,* Pearson Education, Latest Edition
2. **Mallin, Christine A.,** *Corporate Governance,* Oxford University Press, Latest Edition
3. **Chakraborty, S. K.,** *Ethics in Management: Vedantic Perspectives,* Oxford University Press, Latest Edition
4. **Blowfield, Michael & Murray, Alan,** *Corporate Responsibility,* Oxford University Press, Latest Edition
5. **Tricker, Bob,** *Corporate Governance: Principles, Policies, and Practices,* Oxford University Press, Latest Edition
6. **SEBI and MCA Reports and Guidelines on Corporate Governance and CSR**
    (Available at www.sebi.gov.in and www.mca.gov.in)

Implemented from Academic Session 2025-26 & Onwards

SEMESTER IV

I. ELECTIVE COURSE-A [ECCOM401A]
(FIN) INVESTMENT MANAGEMENT

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
The objective of this course is to provide students with a comprehensive understanding of investment concepts, tools, and strategies for effective financial decision-making. It aims to:
1. Introduce the fundamentals of investment, financial instruments, and markets.
2. Explain portfolio theory and investment risk-return trade-offs.
3. Provide analytical skills to evaluate securities and design investment strategies.
4. Familiarize students with the functioning of capital markets and mutual funds.
5. Develop the ability to analyze, construct, and manage investment portfolios in the Indian context.

Learning Outcomes:
After completing this course, students will be able to:
1. Understand the structure of investment markets and instruments.
2. Assess risk and return for various investment options. Analyze and select securities using fundamental and technical analysis.
3. Construct optimal portfolios based on investor goals and risk appetite.
4. Evaluate mutual fund performance and develop long-term investment strategies.

Course Content
Unit I: Introduction to Investment and Financial Markets *(10 Hours)*
1. Concept and objectives of investment. Investment vs. speculation and gambling
2. Investment process and steps. Financial markets: capital market, money market, and derivatives market
3. Overview of Indian financial markets and instruments

Unit II: Risk and Return Analysis *(12 Hours)*
1. Risk and return concepts and relationship. Measurement of return: holding period return, annualized return
2. Types of risk: systematic vs. unsystematic, measurement of risk (standard deviation, beta)
3. Risk-return trade-off. Concept of diversification

Unit III: Security Analysis *(14 Hours)*
1. **Fundamental Analysis**:
    a. Economic, industry, and company analysis
    b. Financial statement analysis and valuation metrics (P/E ratio, EPS, ROE)
2. **Technical Analysis**:
    a. Price charts and patterns (candlestick, moving averages)
    b. Indicators: RSI, MACD, Bollinger Bands. Dow Theory and Efficient Market Hypothesis (EMH)

Unit IV: Portfolio Management and Theories *(12 Hours)*
1. Portfolio construction and selection. Markowitz Portfolio Theory and Efficient Frontier
2. Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory (APT)
3. Sharpe, Treynor, and Jensen's performance measures

Unit V: Mutual Funds and Contemporary Investment Products *(12 Hours)*
1. Mutual funds: types, structure, NAV, SIP, STP, SWP
2. Evaluation of mutual fund performance. Hedge funds, ETFs, REITs, and international investments
3. Investor protection and SEBI regulations on investment intermediaries
4. Trends in investment management: robo-advisors, ESG investing, algorithmic trading

Suggested Readings:
1. **Prasanna Chandra,** *Investment Analysis and Portfolio Management,* Tata McGraw Hill Education, Latest Edition
2. **Fischer, Donald E., & Jordan, Ronald J.,** *Security Analysis and Portfolio Management,* Pearson Education, Latest Edition
3. **Bodie, Zvi; Kane, Alex; & Marcus, Alan J.,** *Investments,* McGraw Hill Education, Latest Edition
4. **Ranganatham, M., & Madhumathi, R.,** *Investment Analysis and Portfolio Management,* Pearson Education, Latest Edition
5. **Sharpe, William F., Alexander, Gordon J., & Bailey, Jeffery V.,** *Investments,* PHI Learning Pvt. Ltd., Latest Edition
6. **SEBI Publications & Mutual Fund Regulatory Guidelines,** *(Available at www.sebi.gov.in)*

Implemented from Academic Session 2025-26 & Onwards

OR ELECTIVE COURSE-B [ECCOM401B]
  (MAR) ADVERTISING AND SALES MANAGEMENT

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
The objective of this course is to provide a comprehensive understanding of the principles and practices of advertising and sales management. The course aims to:
1. Explain the role of advertising and sales in the integrated marketing communication (IMC) mix.
2. Familiarize students with the process of planning and managing advertising campaigns.
3. Develop an understanding of media planning, budgeting, and creative strategy.
4. Introduce effective sales management techniques including recruitment, training, and performance evaluation.
5. Integrate ethical, legal, and technological aspects in the management of advertising and sales functions.

Learning Outcomes:
Upon successful completion of this course, students will be able to:
1. Understand the strategic role of advertising and personal selling in marketing.
2. Plan and evaluate advertising campaigns for various media.
3. Design effective sales structures, recruit and train sales teams.
4. Analyze buyer behavior and selling techniques in the Indian context.
5. Apply ethical and legal standards in advertising and sales operations.

Course Content
Unit I: Introduction to Advertising and Integrated Marketing Communication (IMC) *(10 Hours)*
1. Meaning, nature, and importance of advertising
2. Role of advertising in marketing and brand building
3. Advertising vs. publicity vs. personal selling
4. IMC and its components. Evolution of advertising in India and global trends

Unit II: Advertising Planning and Campaign Management *(14 Hours)*
1. Advertising objectives and budget setting (DAGMAR approach)
2. Creative strategy: message appeal, copywriting, and layout design
3. Media planning: types of media, media selection, scheduling
4. Evaluation of advertising effectiveness: pre-testing and post-testing techniques
5. Role of advertising agencies and client–agency relationship

Unit III: Sales Management and Sales Organization *(12 Hours)*
1. Nature and scope of sales management. Sales objectives and sales forecasting
2. Designing salesforce structure and territory management
3. Recruitment, selection, and training of sales personnel. Motivation and compensation of the salesforce

Unit IV: Personal Selling and Sales Process *(12 Hours)*
1. Process of personal selling: prospecting to post-sale follow-up
2. Buyer behavior and sales strategies. Relationship selling and consultative selling
3. Objection handling and closing techniques. Ethics in personal selling

Unit V: Legal, Ethical, and Contemporary Issues *(12 Hours)*
1. Legal aspects of advertising: ASCI code, misleading ads, and regulatory provisions
2. Ethical issues in advertising and selling. Social and cultural impact of advertising
3. Use of digital and social media in advertising and sales
4. Current trends in Indian and global advertising and sales practices

Suggested Readings:
1. **Belch, George E., & Belch, Michael A.,** *Advertising and Promotion: An Integrated Marketing Communications Perspective* McGraw Hill Education, Latest Edition
2. **Chunawalla, S. A., & Sethia, K. C.,** *Foundations of Advertising: Theory and Practice,* Himalaya Publishing House.
3. **Still, Richard R., Cundiff, Edward W., & Govoni, Norman A. P.,** *Sales Management: Decisions, Strategies and Cases* Pearson Education, Latest Edition
4. **Agarwal, P. K.,** *Advertising and Sales Promotion,* Himalaya Publishing House, Latest Edition
5. **Kotler, Philip, & Keller, Kevin Lane,** *Marketing Management,* Pearson Education, Latest Edition (Selected Chapters on Promotion & Selling)
6. **ASCI Code of Self-Regulation in Advertising,** *(Available at www.ascionline.in)*

Implemented from Academic Session 2025-26 & Onwards

OR   ELECTIVE COURSE-C   [ECCOM401C]
      (HR) STRATEGIC AND CONTEMPORARY HRM

| Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100 | Pass Marks: (MSE: 17 + ESE: 28) = 45 |

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to provide students with advanced knowledge of strategic human resource management (SHRM) and expose them to evolving and contemporary HR practices. The key objectives are to:
1. Understand the strategic role of HRM in achieving organizational goals.
2. Examine the integration of HR strategies with business strategies.
3. Explore contemporary HRM themes such as talent management, employer branding, and diversity.
4. Analyze the role of HRM in driving organizational change and innovation.
5. Evaluate global HR practices and their implications in the Indian context.

Learning Outcomes:
After completing this course, students will be able to:
1. Link HRM strategies with organizational vision and competitiveness.
2. Design and implement HR policies aligned with business needs.
3. Manage modern HR challenges including workforce diversity, agility, and technology integration.
4. Understand best practices in global HRM and adapt them to Indian businesses.
5. Analyze real-world HR cases involving transformation, innovation, and sustainability.

Course Content
Unit I: Strategic Human Resource Management (SHRM)   *(12 Hours)*
1. Concept, nature, and evolution of SHRM. HRM vs. SHRM: differences and linkages
2. HR planning and strategy formulation. HR strategy and competitive advantage
3. Best-fit vs. best-practices approach

Unit II: Aligning HR with Business Strategy   *(12 Hours)*
1. Strategic role of HR in organizational performance
2. HR scorecard and metrics for strategic HRM
3. Workforce analytics and decision-making
4. Strategic recruitment, retention, and succession planning
5. Case studies on HR-business alignment in Indian companies

Unit III: Contemporary Issues in HRM   *(14 Hours)*
1. Talent management and employee value proposition (EVP)
2. Employer branding and employee engagement
3. Workforce diversity and inclusion strategies
4. Work-life balance and well-being initiatives. HRM in startups and SMEs

Unit IV: Technology and Innovation in HRM   *(10 Hours)*
1. Role of AI, HR analytics, and digital tools in HR decision-making
2. Agile HR and design thinking in people management
3. E-HRM and remote workforce management
4. HRM and innovation culture in organizations
5. Gamification and digital learning platforms

Unit V: Global and Sustainable HRM Practices   *(12 Hours)*
1. Global HRM: cross-cultural management and expatriation
2. Strategic international staffing and talent mobility
3. HR's role in corporate social responsibility (CSR) and sustainability
4. Ethical HR practices and compliance in the global context. Green HRM and future of work

Suggested Readings:
1. **Michael Armstrong,** *Strategic Human Resource Management,* Kogan Page, Latest Edition
2. **Randall S. Schuler & Susan E. Jackson,** *Strategic Human Resource Management,* Wiley India, Latest Edition
3. **Boxall, Peter & Purcell, John,** *Strategy and Human Resource Management,* Palgrave Macmillan, Latest Edition
4. **VSP Rao,** *Human Resource Management: Text and Cases,* Excel Books, Latest Edition
5. **Storey, John (Ed.),** *Human Resource Management: A Critical Text,* Cengage Learning, Latest Edition
6. **Harvard Business Review (HBR),** *Articles on Future of HR, Agile Workforce, and Strategic Talent Management* (Available at www.hbr.org)

Implemented from Academic Session 2025-26 & Onwards

II.   ELECTIVE COURSE-A   **[ECCOM402A]**
       (FIN) BEHAVIOURAL FINANACE

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to provide an in-depth understanding of how psychological factors and cognitive biases influence financial decisions, investor behavior, and market outcomes. The objectives are to:
1. Introduce the foundations of behavioral finance as a departure from traditional finance theory.
2. Examine the role of emotions, heuristics, and biases in investment decisions.
3. Understand anomalies and inefficiencies in financial markets.
4. Explore applications of behavioral insights in personal finance, portfolio management, and corporate finance.
5. Evaluate strategies to overcome irrational decision-making in financial contexts.

Learning Outcomes:
Upon completion of this course, students will be able to:
1. Understand the psychological foundations behind financial decisions and investor behavior.
2. Identify and explain key cognitive biases and emotional influences on investing.
3. Analyze market anomalies and irrational investor behavior using behavioral theories.
4. Apply behavioral insights to improve financial decision-making and risk management.
5. Evaluate how behavioral finance affects corporate decision-making and policy design.

Course Content
Unit I: Introduction to Behavioral Finance   *(10 Hours)*
1. Definition and evolution of behavioral finance. Traditional finance vs. behavioral finance
2. Assumptions of rationality and efficient market hypothesis (EMH)
3. Foundations: bounded rationality, prospect theory, and mental accounting
4. Importance of behavioral finance in the Indian context

Unit II: Cognitive Biases and Heuristics   *(14 Hours)*
1. Heuristics: representativeness, availability, anchoring
2. Cognitive biases: overconfidence, confirmation bias, hindsight bias, framing
3. Loss aversion and endowment effect. Status quo bias and regret aversion
4. Behavioral traits of Indian retail investors

Unit III: Investor Behavior and Financial Decision-Making   *(12 Hours)*
1. Investor psychology and personality traits
2. Behavioral aspects of savings, spending, borrowing, and investing
3. Herd behavior and investor sentiment. Neurofinance: Role of emotions in financial choices
4. Financial literacy and behavioral interventions

Unit IV: Market Anomalies and Asset Pricing   *(12 Hours)*
1. Market inefficiencies: bubbles, crashes, and momentum effects
2. Calendar effects: January effect, weekend effect
3. Value vs. growth investing through behavioral lens
4. Limits to arbitrage and behavioral explanation of anomalies
5. Behavioral factors in mutual fund and IPO performance

Unit V: Applications of Behavioral Finance   *(12 Hours)*
1. Behavioral portfolio theory. Designing nudges in personal financial planning
2. Role of behavioral finance in retirement planning and insurance
3. Implications for financial advisors and policymakers
4. Corporate finance decisions: CEO overconfidence, capital structure, mergers and acquisitions

Suggested Readings:
1. **Ackert, Lucy F., & Deaves, Richard,** *Behavioral Finance: Psychology, Decision-Making, and Markets,* South-Western Cengage Learning, Latest Edition
2. **Shleifer, Andrei,** *Inefficient Markets: An Introduction to Behavioral Finance,* Oxford University Press
3. **Thaler, Richard H.,** *Misbehaving: The Making of Behavioral Economics,* W. W. Norton & Company
4. **Barberis, Nicholas, & Thaler, Richard,** *A Survey of Behavioral Finance*, Handbook of the Economics of Finance Elsevier (Available online)
5. **Pompian, Michael M.,** *Behavioral Finance and Wealth Management,* Wiley Finance, Latest Edition
6. **SEBI, RBI & AMFI Reports on Investor Behavior in India,** *(Available at* www.sebi.gov.in, www.rbi.org.in*)*

Implemented from Academic Session 2025-26 & Onwards

OR   ELECTIVE COURSE-B   [ECCOM402B]
(MAR) CONSUMER BEHAVIOUR AND NEURO SCIENCE IN MARKETING

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to provide students with an in-depth understanding of consumer decision-making processes by integrating psychological, social, and neuroscientific perspectives. The key objectives are to:
1. Understand the foundational theories and models of consumer behaviour.
2. Examine how personal, psychological, and socio-cultural factors influence consumer choices.
3. Introduce the basics of neuroscience and its application in marketing research and strategy.
4. Explore tools and techniques used in neuromarketing.
5. Analyze real-world consumer responses using insights from behavioural and neuroscientific studies.

Learning Outcomes:
After completing this course, students will be able to:
1. Analyze consumer behavior using psychological and socio-cultural models.
2. Interpret how emotions, perceptions, and cognition influence buying decisions.
3. Apply neuroscience principles to understand subconscious consumer reactions.
4. Evaluate neuromarketing tools such as EEG, eye tracking, and fMRI in marketing applications.
5. Develop marketing strategies using insights from consumer psychology and neuroscience.

Course Content
Unit I: Fundamentals of Consumer Behaviour   *(12 Hours)*
1. Meaning, scope, and importance of studying consumer behaviour
2. The consumer decision-making process: need recognition to post-purchase behavior
3. Models of consumer behaviour: Economic, Learning, and Psychoanalytic models
4. Role of perception, motivation, learning, and personality. Impact of attitudes and beliefs on buying behavior

Unit II: Social, Cultural, and Situational Influences   *(12 Hours)*
1. Influence of culture, subculture, and social class. Reference groups and family in consumer decision-making
2. Roles and dynamics in consumer buying behavior
3. Personal and situational factors: lifestyle, age, income, and occupation
4. Diffusion of innovation and consumer adoption process

Unit III: Introduction to Neuroscience and Consumer Psychology   *(12 Hours)*
1. Overview of brain structures involved in decision-making. System 1 and System 2 thinking (Kahneman's model)
2. Emotions, memory, and their role in brand recall
3. Cognitive biases in consumer decisions: anchoring, framing, loss aversion
4. Introduction to neuropsychology and its implications in marketing

Unit IV: Neuromarketing Tools and Techniques   *(12 Hours)*
1. Concept and scope of neuromarketing
2. Tools and techniques: EEG, fMRI, Eye-tracking, Facial coding, Galvanic skin response
3. Application areas: packaging, pricing, advertising, in-store experience
4. Case studies in neuromarketing (e.g., Coca-Cola vs. Pepsi blind test, Super Bowl ads)
5. Ethical concerns and limitations of neuromarketing

Unit V: Applications of Consumer Neuroscience in Marketing Strategy   *(12 Hours)*
1. Sensory marketing and consumer perception. Brand loyalty and subconscious emotional engagement
2. Designing effective advertising using neuroscience.
3. Using neuroscience for customer journey mapping and UX design
4. Future trends in neuromarketing and consumer behaviour research

Suggested Readings:
1. **Solomon, Michael R.,** *Consumer Behavior: Buying, Having, and Being,* Pearson Education, Latest Edition
2. **Schiffman, Leon G., & Wisenblit, Joseph,** *Consumer Behavior,* Pearson Education, Latest Edition
3. **Pradeep, A. K.,** *The Buying Brain: Secrets for Selling to the Subconscious Mind,* Wiley, Latest Edition
4. **Morin, Christophe,** *Neuromarketing: Understanding the Buy Buttons in Your Customer's Brain,* Neuro Focus Press
5. **Kahneman, Daniel,** *Thinking, Fast and Slow,* Penguin Books
6. **Harvard Business Review & Neuromarketing Science & Business Association (NMSBA),** *Articles and reports on consumer neuroscience and behavioral marketing,* (Available at www.hbr.org and www.nmsba.com)

Implemented from Academic Session 2025-26 & Onwards

OR   ELECTIVE COURSE-C   [ECCOM402C]
(HR) TECHNOLOGY IN HR AND DIGITAL HRM

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to provide students with a comprehensive understanding of the role of technology in transforming traditional HR practices into digital HR processes. The objectives are to:
1. Introduce the concepts and evolution of digital HR and HR Tech.
2. Familiarize students with HR Information Systems (HRIS) and cloud-based HR platforms.
3. Explore how technologies like AI, analytics, and automation impact HR functions.
4. Enable students to design, implement, and evaluate technology-enabled HR strategies.
5. Discuss challenges, ethics, and data privacy issues in digital HR transformation.

Learning Outcomes:
On successful completion of this course, students will be able to:
1. Understand the evolution and relevance of technology in modern HRM.
2. Use HRIS and digital tools to enhance HR functions such as recruitment, training, and performance management.
3. Apply basic HR analytics for data-driven decision-making. Evaluate digital HR strategies and platforms for employee engagement and retention. Address ethical, legal, and cybersecurity issues in digital HR.

Course Content
Unit I: Introduction to Digital HRM   *(10 Hours)*
1. Meaning, evolution, and scope of HR technology. Traditional HR vs. Digital HR
2. Digital transformation in HR functions. Strategic importance of technology in HRM
3. Trends in HR Tech: cloud computing, mobility, and remote workforce tools

Unit II: Human Resource Information Systems (HRIS)   *(12 Hours)*
1. HRIS: components, architecture, and implementation process
2. Types of HRIS: on-premise vs. cloud-based systems
3. Applications of HRIS in employee database management, payroll, benefits, and compliance
4. Popular HRIS platforms: SAP SuccessFactors, Workday, Oracle HCM, Zoho People
5. Challenges in HRIS implementation

Unit III: Technology-Enabled HR Functions   *(14 Hours)*
1. E-recruitment and selection: ATS, online assessments, virtual interviews
2. E-learning and training: Learning Management Systems (LMS), simulations, gamification
3. Performance Management Systems: online appraisal tools, continuous feedback platforms
4. Digital onboarding, induction, and employee lifecycle management
5. Case studies from Indian and global companies

Unit IV: HR Analytics and Artificial Intelligence   *(12 Hours)*
1. Introduction to HR analytics and metrics. Types: descriptive, predictive, and prescriptive analytics
2. Tools used in HR analytics: Excel, Power BI, Tableau, R (overview)
3. Applications: workforce planning, retention analytics, sentiment analysis
4. Role of AI and Machine Learning in recruitment, engagement, and decision-making

Unit V: Ethical, Legal, and Strategic Issues in Digital HRM   *(12 Hours)*
1. Data privacy, cybersecurity, and employee surveillance.
2. Compliance with IT laws and labour laws in digital HR systems.
3. Ethical use of AI and automation in HR decisions. Building a digital culture and employee digital experience
4. Future of work: virtual HR, hybrid workforce, and digital leadership

Suggested Readings:
1. **Meghan M. Biro & William Tincup,** *The Rise of HR: Wisdom from 73 Thought Leaders,* HR Certification Institute (HRCI)
2. **Julie Beardwell & Amanda Thompson,** *Human Resource Management: A Contemporary Approach,* Pearson Education.
3. **Sull, Donald; Zweig, Barbara,** *Managing with Impact: HR Technology, Analytics & AI,* MIT Sloan Management Review (Selected articles)
4. **Pande, Sanjay, & Basak, Anuradha,** *Human Resource Information System (HRIS): Development, Implementation, Use* Taxmann Publications, Latest Edition
5. **Bersin, Josh,** *Digital HR: Platforms, People, and Work,* Deloitte Insights (Reports and white papers)
6. **Government of India & MeitY,** *Data Governance and Labour Code Frameworks* (Available at meity.gov.in and labour.gov.in)

Implemented from Academic Session 2025-26 & Onwards

III.   CORE COURSE   [CCCOM403]
BANKING AND FINANCIAL SERVICES

Marks: 30 (MSE: 20 Th. 1 Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE: 28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to provide students with an in-depth understanding of the structure, functions, and recent developments in the banking sector and financial services industry. The key objectives are to:
1. Introduce the fundamentals of banking operations and financial intermediation.
2. Examine the structure and types of financial services offered by banks and NBFCs.
3. Explore risk management, technological innovation, and regulatory frameworks in banking.
4. Understand modern financial services such as leasing, factoring, venture capital, and credit rating.
5. Analyze the challenges and opportunities in the Indian banking and financial services sector.

Learning Outcomes:
After completing this course, students will be able to:
1. Understand the structure, role, and evolution of banks and financial institutions in India.
2. Evaluate the products and services offered by commercial banks and financial service providers.
3. Analyze the regulatory environment and role of institutions like RBI, SEBI, and IRDAI.
4. Understand the application of technology and risk management in banking.
5. Appreciate emerging trends such as FinTech, digital banking, and financial inclusion.

Course Content
Unit I: Overview of Banking System in India   *(10 Hours)*
1. Nature, functions, and classification of banks
2. Structure of Indian banking system: public, private, cooperative, and foreign banks
3. Role of RBI and monetary policy framework
4. Financial inclusion, priority sector lending, and Jan Dhan Yojana
5. BASEL norms and capital adequacy

Unit II: Commercial Banking Operations and Services   *(12 Hours)*
1. Types of deposits and loans. Lending principles and credit appraisal process
2. Asset-Liability Management (ALM)
3. Non-Performing Assets (NPAs) and their resolution (SARFAESI, IBC)
4. Retail banking, corporate banking, and international banking

Unit III: Technology and Risk in Banking   *(12 Hours)*
1. Core banking systems and digital banking platforms
2. Electronic payment systems: NEFT, RTGS, UPI, IMPS
3. Mobile and internet banking. Cybersecurity and fraud management
4. Types of risks: credit risk, market risk, operational risk; risk mitigation techniques

Unit IV: Financial Services in India   *(14 Hours)*
1. Leasing and hire purchase. Factoring and forfaiting
2. Mutual funds: types, structure, NAV, SIPs
3. Insurance services and pension funds
4. Venture capital, private equity, and credit rating agencies

Unit V: Regulatory Framework and Emerging Trends   *(12 Hours)*
1. Role of RBI, SEBI, IRDAI, PFRDA in financial services regulation
2. Financial sector reforms and liberalization
3. FinTech and digital financial services
4. Banking sector consolidation and recapitalization
5. ESG in banking, sustainable finance, and green banking

Suggested Readings:
1. **Koch, Timothy W., & MacDonald, S. Scott,** *Bank Management,* Cengage Learning, Latest Edition
2. **Vasant Desai,** *Banks and Institutional Management,* Himalaya Publishing House, Latest Edition
3. **M. Y. Khan,** *Indian Financial System,* Tata McGraw Hill Education, Latest Edition
4. **Padmalatha Suresh & Justin Paul,** *Management of Banking and Financial Services,* Pearson Education, Latest Edition
5. **Machiraju, H. R.,** *Indian Financial System,* Vikas Publishing House, Latest Edition
6. **RBI Publications,** *Report on Trend and Progress of Banking in India* (Available at www.rbi.org.in)

Implemented from Academic Session 2025-26 & Onwards

IV. CORE COURSE   [CCCOM404]
OPERATION RESEARCH

Marks: 30 (MSE: 20 Th. 1Hr + 5 Attd. + 5 Assign.) + 70 (ESE: 3 Hrs) = 100	Pass Marks: (MSE: 17 + ESE :28) = 45

(Credits: Theory-04, 60 Hours)

Course Objectives:
This course aims to equip commerce students with the concepts, models, and techniques of Operations Research (OR) to improve business decision-making and resource optimization. The key objectives are to:
1. Introduce the fundamentals and scope of operations research in business functions.
2. Enable students to model business problems mathematically and solve them analytically.
3. Apply OR techniques in areas like inventory control, transportation, scheduling, and resource allocation.
4. Develop problem-solving and analytical thinking skills using quantitative methods.
5. Familiarize students with the use of OR tools in managerial and operational decision-making, especially in finance, production, and marketing.

Learning Outcomes:
Upon successful completion of this course, students will be able to:
1. Understand the role of OR in decision-making and business optimization.
2. Formulate and solve linear programming and transportation problems.
3. Apply OR models to optimize costs, profits, time, and other resources.
4. Use appropriate quantitative tools for business analysis and operations planning.
5. Apply OR techniques to real-life problems in commerce and industry.

Course Content
Unit I: Introduction to Operations Research and Linear Programming   *(12 Hours)*
1. Meaning, scope, and applications of OR in commerce and management
2. Characteristics and phases of OR. Introduction to Linear Programming Problem (LPP)
3. Formulation of LPP: objective function and constraints
4. Graphical method and Simplex method (conceptual overview)

Unit II: Transportation and Assignment Problems   *(12 Hours)*
1. Transportation problem: formulation and applications in cost minimization
2. Methods: North-West Corner Rule, Least Cost Method, Vogel's Approximation Method
3. Optimality test: MODI method (conceptual). Assignment problem: formulation and Hungarian method
4. Applications in HR planning, project assignment, and cost allocation

Unit III: Inventory Management and EOQ Models   *(10 Hours)*
1. Importance of inventory management in business
2. Deterministic inventory models: Economic Order Quantity (EOQ) and reorder level
3. Inventory cost concepts: holding cost, ordering cost, shortage cost
4. EOQ with price breaks (basic case). ABC analysis and stock control techniques in commerce

Unit IV: Network Analysis and Project Management   *(14 Hours)*
1. Project scheduling techniques: PERT and CPM. Network construction and critical path
2. Time estimates: optimistic, pessimistic, and most likely
3. Project crashing and time-cost trade-off. Applications in business project planning and event management

Unit V: Decision Theory, Queuing, and Simulation   *(12 Hours)*
1. Decision-making under certainty, risk, and uncertainty
2. Payoff table, Expected Monetary Value (EMV), and decision trees
3. Basic queuing theory: concepts and real-life applications in banks, retail, and service centers
4. Introduction to simulation and its role in business forecasting
5. Use of Excel/Spreadsheet tools for basic OR problem-solving (demonstration-based)

Suggested Readings:
1. **Vohra, N. D.,***Quantitative Techniques in Management,* McGraw Hill Education, Latest Edition
2. **Taha, Hamdy A.,** *Operations Research: An Introduction,* Pearson Education, Latest Edition
3. **Paneerselvam, R.,** *Operations Research,* Prentice Hall India, Latest Edition
4. **Srinivasan, G.,** *Operations Research: Principles and Applications,* PHI Learning, Latest Edition
5. **Sharma, J. K.,** *Operations Research: Theory and Applications,* Macmillan India, Latest Edition
6. **Anderson, Sweeney, & Williams,** *An Introduction to Management Science: Quantitative Approaches to Decision Making* Cengage Learning, Latest Edition

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V.   PROJECT   **[PRCOM405]**
DISSERTATION/ PROJECT/ TEACHING APTITUDE

Marks: 30 (MSE: 20 Viva + 5 Attd. + 5 Record) + 70 (ESE Pr: 6 Hrs) = 100	Pass Marks: = 45

(Credits: Theory-04, 120 Hours)

Course Objectives:
The objective of the project paper is to:
1. Enable students to apply theoretical concepts and analytical tools to real-world business problems.
2. Promote independent research, critical thinking, and academic writing skills.
3. Provide exposure to research methodology, data collection, and report preparation.
4. Encourage exploration of contemporary issues in commerce, finance, management, or economics.

Guidelines to Examiners for <u>End Semester Examination (ESE)</u>:
Evaluation of project dissertation work may be as per the following guidelines:
Project model (if any) and the Project record notebook   = 70 marks
Project presentation and viva-voce   = 30 marks

Overall project dissertation may be evaluated under the following heads:
- *Motivation for the choice of topic*
- *Project dissertation design*
- *Methodology and Content depth*
- *Results and Discussion*
- *Future Scope & References*
- *Presentation style*
- *Viva-voce*

Project Phases:
1. **Topic Selection and Approval:**
   o The topic must be related to the field of commerce, accounting, management, marketing, finance, HR, economics, or entrepreneurship.
   o Topic approval must be obtained from the assigned supervisor or project committee.
2. **Proposal Submission:**
   o A short synopsis containing objectives, methodology, and rationale for the study must be submitted within the first month.
3. **Research and Data Collection:**
   o Primary or secondary data (or both) may be used.
   o Tools such as surveys, interviews, case studies, and financial/statistical analysis are encouraged.
4. **Report Writing:**
   o Report must include: Introduction, Objectives, Literature Review, Methodology, Data Analysis, Findings, Conclusion, and References.
   o Word limit: 8,000–10,000 words
   o Must follow proper academic format and citation style (APA/MLA/Chicago).
5. **Viva Voce:**
   o Oral presentation and defense of the project before a panel (internal and external examiners).

Suggested Areas for Project Work:
- Financial Performance Analysis of a Company
- Consumer Buying Behaviour
- Digital Marketing Practices in MSMEs
- Employee Satisfaction and Retention
- E-Banking and Customer Preferences
- Impact of GST on Business Operations
- Role of SHGs in Women Empowerment
- Sustainability and CSR in Indian Companies
- Any other area suggested by faculty guide

Teaching Aptitude: Only selected candidates in alternative to the Dissertation may be provided duty to teach the assigned topics in selected colleges. The performance may be evaluated based on the organized feedback for the candidate.

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