

PROGRAMME PROJECT REPORT

(PPR)

MASTER OF COMMERCE

(M. Com.)



MATS Centre for Distance and Online Education (MCDOE)

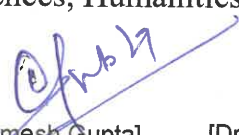
MATS University, Raipur, Chhattisgarh

MATS UNIVERSITY: VISION

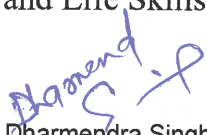
To become a world-class Centre in providing globally relevant education. MATS will be the Global University, known for the quality academic programmes and outstanding faculty, products and services to student and clients independent of place and time constraints. MATS University will be a benchmark institution for lifelong partnership with students, the workforce and public and private enterprises. Building on its proud tradition, MATS university will extend educational opportunities to those who will make our state (Chhattisgarh), our nation and global society a better place to live and work.

MATS UNIVERSITY: MISSION

To foster an intellectual and ethical environment in which the spirit and skills within MATS will thrive so as to impart high quality education, training, research and consultancy services with a global outlook and human values. To create and develop technocrats, entrepreneurs and business leaders who will strive to & improve the quality of human life. To create truly world class schools of Management Sciences, Engineering Sciences, Information Technology, Life Science, Basic and Applied Sciences, Humanities & Social Sciences and Life Skills.


[Dr. Umesh Gupta]
Professor


[Dr. Satya Kishan]
Asso. Professor


[Dr. Dharmendra Singh]
Asst. Professor


[Dr. Sampada Bhawe]
Asso. Professor



A. Mission and Objectives of the Programme:

Mission:

The Open and distance learning Master of Commerce (M. Com.) programme is dedicated to equipping students with in-depth knowledge and practical expertise in commerce, finance, accounting, and business management through a flexible and accessible learning approach. The program emphasizes critical analysis, problem-solving, and leadership skills, enabling students to adapt to dynamic business environments and emerging industry trends. By integrating innovative learning methods, the program aims to develop skilled professionals capable of making strategic decisions, driving business growth, and addressing future challenges in the global economy.

Objectives:

The Open and distance learning Master of Commerce (M. Com) programme is a two-year postgraduate course that emphasizes advanced concepts in commerce, finance, accounting, economics, and business management. It is designed to equip students with practical business applications, analytical skills, and strategic decision-making abilities to excel in the corporate and financial sectors

B. Relevance of the Programme with University- Mission and

Goals:

The Master of Commerce (M. Com) programme at MATS University provides learners with flexibility and a broad spectrum of specializations. It allows students to explore various business domains, including financial and management accounting, commercial law, economics, finance, business information systems, management, marketing, international business, and corporate sustainability. In response to the growing impact of globalization, liberalization, and privatization, the programme is designed to meet the evolving needs of the business world. The programme aims to nurture future leaders, managers, and professionals through rigorous teaching, research, and service, ensuring that graduates possess multidimensional skills and global competitiveness.

C. Nature of Prospective Target Group of Learners:

The programme is designed to offer learning opportunities to a diverse range of non-traditional learners, including full-time professionals, entrepreneurs, individuals in remote areas, non-resident students, and homemakers. The Open and distance learning M. Com., is an ideal option for those unable to pursue regular education due to constraints related to



A handwritten signature in blue ink, appearing to be "G. P. Singh", written over a horizontal line.

A small, stylized handwritten signature in blue ink.

A handwritten signature in blue ink, appearing to be "S. K. Singh", written over a horizontal line.

A handwritten signature in blue ink, appearing to be "Dharmendra", written over a horizontal line.

time, cost, or location. Learners who want to enrol themselves in this particular programme must have completed graduation degree.

D. Appropriateness of Programme to be Conducted in Open and Distance Learning Mode to Acquire Specific Skills and Competence:

The Open and distance learning M. Com., programme is designed to provide flexibility, enabling students to learn at their own pace while managing work, family, and education. It offers comprehensive learning resources that promote self-directed, independent study. The program is supported by a robust Learning Management System (LMS), which provides access to a wide range of digital resources, including e-tutorials, study materials, assignments, quizzes, discussion forums for doubt resolution, assessment tools, progress tracking features, and result displays.

E. Instructional Design:

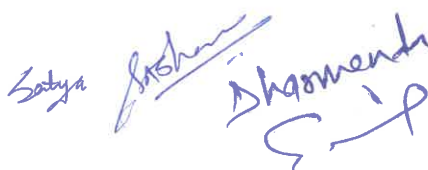
Curriculum Design, Detailed Syllabi and Duration:

The M. Com., programme offered by MATS Centre for Distance and Online Education runs for a period of three years, divided into six semesters. This programme comes under the faculty of MATS School of Commerce and Management. M.Com is a postgraduate programme that provides comprehensive knowledge of commerce, finance, and business management, covering both fundamental and advanced concepts along with their practical applications.

Credit Points:

All courses under this programme offered by MCDOE carry a certain value as credit-points. A credit point expresses the learning hours required to study a certain unit of a course. One credit point is equivalent to 30 learning hours and these learning hours includes self-learning, contact classes, assignment, project and all the activities comes under the programme to accomplish the master degree.

Total credits of the M. Com programme are 80. The Teaching & Examination Scheme is as follows:



Semester-wise distribution of Credits for MCom:

Srl. No.	Semester	Number of Credits
1	Semester – 1	20
2	Semester – 2	20
3	Semester – 3	20
4	Semester – 4	20
	Total Credits	80

Curriculum Matrix

M.COM SEMESTER I											
S.No.	Board of Studies	Subject Code	Subject	Category				Scheme of Examination			Credits
								External Marks	Internal Marks	Total Marks	
1	MSBS	ODL/MCM101	Research Methodology	Major				70	30	100	4
2	MSBS	ODL/MCM102	International Business	Major				70	30	100	4
3	MSBS	ODL/MCM107	Apprenticeship training	Project				70	30	100	4
SPECIALISATION											
Accounting & Finance											
1	MSBS	ODL/MCM103	Elective I Financial Institutions, Markets and Services	Major				70	30	100	4
2	MSBS	ODL/MCM104	Elective II Advance Financial Management	Major				70	30	100	4
SPECIALISATION											
Marketing											
1	MSBS	ODL/MCM105	Elective I Brand Management	Major				70	30	100	4
2	MSBS	ODL/MCM106	Elective II Advertising and Sales Management	Major				70	30	100	4
Total credits Semester I											20



[Signature]

[Signature]

[Signature]

M.COM SEMESTER III											
S.No.	Board of Studies	Subject Code	Subject	Category				Scheme of Examination			Credits
								External Marks	Internal Exam	Total Marks	
1	MSBS	ODL/MCM 301	Statistical Analysis	Major				70	30	100	4
2	MSBS	ODL/MCM 302	Project Management	Minor				35	15	50	2
3	MSBS	ODL/MCM 303	Corporate Tax Planning & Management	Major				70	30	100	4
4	MSBS	ODL/MCM 308	Yoga & Meditation	VAC				35	15	50	2
SELECT ANY ONE SPECIALISATION											
Accounting & Finance											
1	MSBS	ODL/MCM 304	Corporate Finance	Major				70	30	100	4
2	MSBS	ODL/MCM 305	International Financial Management	Major				70	30	100	4
Marketing											
1	MSBS	ODL/MCM 306	Service Marketing	Major				70	30	100	4
2	MSBS	ODL/MCM 307	Customer Relationship Management	Major				70	30	100	4
Total credits Semester III											20

SEMESTER IV											
Sl. No.	Board of Studies	Subject Code	Subject	Category				Scheme of Examination			Credits
								External Marks	Internal Exam	Total Marks	
1	MSBS	ODL/MCM 401	Quantitative Techniques	Major				70	30	100	4
2	MSBS	ODL/MCM 402	Production Management	Major				70	30	100	4

[Signature]

[Signature]
[Signature]
[Signature]



M.COM SEMESTER II											
S.No.	Board of Studies	Subject Code	Subject	Category				Scheme of Examination			Credits
								External Marks	Internal Exam	Total Marks	
1	MSBS	ODL/MC M201	Business Policy & Strategic Management	Major				70	30	100	4
2	MSBS	ODL/MC M202	Entrepreneurship development	Major				70	30	100	4
3	MSBS	ODL/MC M207	Research Project/Internship	Project				70	30	100	4
SPECIALISATION											
Accounting & Finance											
1	MSBS	ODL/MC M203	Elective I International Finance	Major				70	30	100	4
2	MSBS	ODL/MC M204	Elective II Security Analysis and Portfolio Management	Major				70	30	100	4
SPECIALISATION											
Marketing											
1	MSBS	ODL/MC M205	Elective I Rural Marketing	Major				70	30	100	4
2	MSBS	ODL/MC M206	Elective II Logistics and Supply Chain Management	Major				70	30	100	4
Total credits Semester II											20

[Signature]

Satya S. Phare

Dharmendra S. P.



3	MSBS	ODL/MCM 407	Dissertation/Project Work/ Case Studies	Project				70	30	100	4
SELECT ANY ONE SPECIALIZATION											
Accounting and Finance											
1	MSBS	ODL/MCM 403	Financial Derivatives	Major				70	30	100	4
2	MSBS	ODL/MCM 404	Insurance and Risk Management	Major				70	30	100	4
Marketing											
1	MSBS	ODL/MCM 405	Consumer Behavior	Major				70	30	100	4
2	MSBS	ODL/MCM 406	Marketing Research	Major				70	30	100	4
Total credits Semester IV											20
Total Credits at the end of M. Com Final Semester											80

Detailed Syllabi:

SEMESTER – I

Name of the Programme/Semester: M. Com - I	Branch: Business Studies
Subject: Research Methodology	Subject Code: ODL/MCM101
Total Marks for Evaluation: 70	Credit: 04

Course Objective: To equip students with a basic understanding of the underlying principles of quantitative and qualitative research methods.

Course Outcome:

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

- CO1: Understand the basics and various approaches to research.
- CO2: Discuss appropriate method to accomplish research studies in the fields of marketing, HR and Finance.
- CO3: Examine the research, sources of data and select appropriate method of sampling and analysis.
- CO4: Analyze research problems in the current scenario of business.
- CO5: Point-out the critical approach in decision making and forward planning.

COURSE CONTENT

Module I

Introduction to Research methodology: Meaning, objectives, types and significance, process of research and criteria of a good research.

Module II

Problems and Sampling Research problems: Meaning of research problem, defining the research problem and selecting the problem. Sample design: Meaning, sample selection, sample size, types of samples and methods involved in sample design.

[Signature]

[Signature]

[Signature]



Module III

Data Collection and Analysis Data Collection: Meaning, sources of data - primary and secondary data, Collection of data - questionnaire, interview schedule, Google forms for data, Data analysis, methods of analyzing the data.

Module IV

Interpretation of Data. Report Writing Report writing: types of report, contents of report, steps in drafting report, model research reports

Module V

Impact factor of Journals, When and where to publish? Ethical issues related to publishing, Plagiarism and Self-Plagiarism. Use of Encyclopedias, Research Guides, Handbook etc., Academic Databases Book for Study Singh G.B, Research Methodology with SPSS.

Text Books:

1. Research Methodology-C.R.Kothari,
2. Research Methodology- (TEXT BOOK)- By Dr. S. Sachdeva
3. D.R. Cooper and S. P. Schindler, Business Research Methods, Tata McGraw Hill.

Reference Books:

1. R. Nargundkar, "Marketing Research: Text and Cases", McGraw Hill Education, 2017.
2. R. Kumar, "Research Methodology: A step by step guide for Beginners", Pearson. Education
2. I Levin & D.S. Rubin, "Statistics for Management", Pearson Education, 2017.
3. Dangi, H., Dewan, S., "Business research methods", Cengage Learning India Private Ltd., 2017.

Name of the Programme/Semester: M. Com - I	Branch: Business Studies
Subject: International Business	Subject Code: ODL/MCM102
Total Marks for Evaluation: 70	Credit: 04

Course Objective:

The objective of the course is to acquaint the students with nature, scope, structure and operations of international business. Also to familiarize them with trends and developments in the International Business Environment and policy framework.

Course Outcomes:

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

- CO1: Understand the meaning and concept of international business.
- CO2: Explain various theories of international trade.
- CO3: Classify various modes of entry into international business and changes in product, marketing and pricing strategies to be made to adapt to the international conditions.
- CO4: Explain foreign exchange market and its theories.
- CO5: Describe recent trends in foreign exchange market and composition of India's foreign trade.

COURSE CONTENTS

Module I

Introduction to International Business



Satyam
Sushree
Shamod

Meaning, need for International Business, Evolution of international Business; distinction between international Business and domestic Business, Stages of Internationalization, Globalization-Meaning, Features, Stages- Production, Investment and Technology, Advantages and Disadvantages, MNCs and International Business.

Module II

Theories of International Trade

Classical and neo-classical theories, Mercantilism, Absolute Cost Advantage theory, Comparative advantage theory, Factor-proportions theory, Product Life Cycle theory.

Module III

Modes of Entry in International Business

Mode of Entry: Exporting, Licensing, Franchising, Contract Manufacturing, Turn Key Projects, Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures, Comparison of different modes of Entry.

Module IV

Foreign Exchange

Meaning and need; Theories for exchange rate determination-Mint parity theory; Purchasing Power parity Theory, Interest Parity theory, Balance of Payment Theory or demand and supply theory.

Module V

Exim Trade

Direction and Composition of India's foreign trade, recent trends; Export Trade, Procedure, Steps & Documentation, Export Financing, Export Promotion, Import Trade, Procedure, Steps, Documentations and Problems - EXIM Policy - Balance of Payment – Disequilibrium and Measures for Rectification -Institutions connected with EXIM Trade.

Text Books:

1. Ohlin, International Economics
2. Dr. Aswathappa International Business, Tata McGraw Hill.
3. P. SubbaRao – International Business – HPH
4. Shyam Shukla; International Business, Excel Books.

Reference Books:

1. Francis Cherunilam; International Business, Prentice Hall of India
2. Rosy Joshi; International Business, Kalyani Publishers.
3. Venkataramana. K, International Business, SHBP.

Name of the Programme/Semester: M. Com - I	Branch: Business Studies
Subject: Financial Institutions, Market and Services	Subject Code: ODL/MCM103
Total Marks for Evaluation: 70	Credit: 04

Course Objective: To understand the basic concept of the financial system of our country and rules and regulations affecting the financial market.

Course Outcomes:

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

- CO1: Describe the components of financial systems and its role in an economy.



- CO2: Understand the regulations proposed by governing bodies of financial markets.
CO3: Explain the nature and applicability of different types of financial instruments.
CO4: Illustrate the functions of various financial institutions.
CO5: Compare and contrast the implications of different financial service.

COURSE CONTENTS

Module I

Financial System – Structure, Components, Markets, Institutions, Instruments, Services Functions, Significance, Development of Financial Sector, Parameters of Development of Financial Sector, Financial Sector Reform in India, Globalization of Indian Financial System

Module II

Financial Institutions in India, Banking, Commercial Banks, Structure, Problems of Competition, Interest Rates, Spreads and NPAs, Bank Capital, Adequacy Norms, Capital Market Support, Financial Inclusion

Module III

Development Financial Institutions – Evolution – Functions, IFCI, ICICI, IDBI, SFCS, LIC, GIC, SIDBI etc. Development vs Commercial Banking, Universal Banking.

Module IV

Financial Markets, Major Segments of Financial Markets, Money Market, Capital Market, Foreign Exchange market and Govt. Security Market, Money Market: Call Money Market, Bill Market, Repo Market, T Bill, Commercial Paper, Certificate of Deposits, Capital Market: Primary and Secondary Market, Cash/Spot Market and Derivative Market, and Equity and Debt Market.

Module V

Securities Market: Methods of Issue of securities, Securities trading and Settlement, and Listing of securities, Functions of Stock Exchanges: Operations of OTCEI, and NSE Role of SEBI and Investor Protection Recent Trends and developments in Security market.

Text Books:

1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008.
2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005.
3. Chandra, Prasanna: Financial Management; Tata McGraw Hill, New Delhi, 2008.
4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008.
5. Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications; Prentice Hall of India, New Delhi, 2002.

Text Book:

1. Financial market and services, Chandani Rani |Chetna MH | Vinayak L Hegde

Reference Books



Salga

Sobhan

Dharmendra

1. L. M. Bhole & Jitendra Mahakud, Financial Institutions and Markets, Structure, Growth & Innovation, McGraw Hills Publications
2. DK Murthy, and Venugopal, Indian Financial System, IK Int Pub House, 2006

Name of the Programme/Semester: M. Com - I	Branch: Business Studies
Subject: Advanced Financial Management	Subject Code: ODL/MCM104
Total Marks for Evaluation: 70	Credit: 04

Course Objective:

The course objective is to provide a comprehensive understanding of financial management, corporate valuation, value-based management, and corporate restructuring. It aims to equip students with the knowledge and tools necessary to analyze financial statements, understand the time value of money, calculate the weighted average cost of capital, and apply various valuation methods. Additionally, the course will cover value-based management approaches, performance measurement, and corporate restructuring, including mergers, acquisitions, and the restructuring of companies in various scenarios.

Course Outcomes:

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

- CO1: Understand the principles and goals of financial management and analyze financial statements effectively.
- CO2: Apply various valuation methods for corporate valuation, including net assets, earnings capitalization, and discounted cash flow.
- CO3: Comprehend value-based management approaches and performance measurement techniques, such as the Balanced Scorecard.
- CO4: Analyze different forms of corporate restructuring, including asset restructuring and financial restructuring.
- CO5: Evaluate the feasibility of mergers and acquisitions and understand the financing and exchange ratio determination process.

COURSE CONTENT

Module I

INTRODUCTION AND FUNDAMENTAL TOOLS OF FINANCE

Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements – DU PONT ANALYSIS; Time Value of Money – Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital – CAPM based calculation. Beta – Un-levering and Re-levering

Module II

CORPORATE VALUATION

Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation, Chop Shop Method. Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.

Module III

VALUE BASED MANAGEMENT

Introduction to Value Based Management-Marakon Approach, Alcar Approach, Mc Kinsey Approach, Stern-Stewart Approach (EVA Method) and BCG Approach. Performance Measurement and Analysis. Balanced Scorecard.







Module IV

CORPORATE RESTRUCTURING

Corporate Restructuring – Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares.

Module V

CORPORATE RESTRUCTURING

Mergers and Acquisitions – Meaning and differences; Financing of merger (deciding between merger and acquisition), Determining Exchange Ratio – Range and Terms. Feasibility of Mergers and Acquisitions

Text Books:

1. V. Rajesh Kumar, “Strategic Financial Management”, Mc Graw Hill Publishers.
2. Bender, Ruth and Ward, Keith, “Corporate Financial Strategy”, Butterworth Heinemann.
3. Damodaran, Aswath, “Damodaran on Valuation”, John Wiley.
4. Damodaran, Aswath, “The Dark Side of Valuation”, John Wiley.
5. Chandra, Prasanna, “Corporate Valuation and Value Creation”, Mc Graw Hill.

Reference Books:

1. Allen, David, “An Introduction to Strategic Financial Management – The Key to Long term Profitability”
2. Allen, David, “Financial Decisions – A Guide to the Evaluation and Monitoring of Business Strategy”, The Chartered Institute of Management Accountants, Kogan Page.
3. Hampton, John, “Financial Decision Making – Concepts, Problems and Cases”, Prentice Hall of India.
4. Jakhotiya, G.P., “Strategic Financial Management”, Vikas Publishing House Private Limited.

Name of the Programme/Semester: M. Com - I	Branch: Business Studies
Subject: Brand Management	Subject Code: ODL/MCM105
Total Marks for Evaluation: 70	Credit: 04

Course Objective:

Define the main concepts and explain the purpose of branding and examine brand concepts in real-life settings by articulating the context of and the rationale for the application.

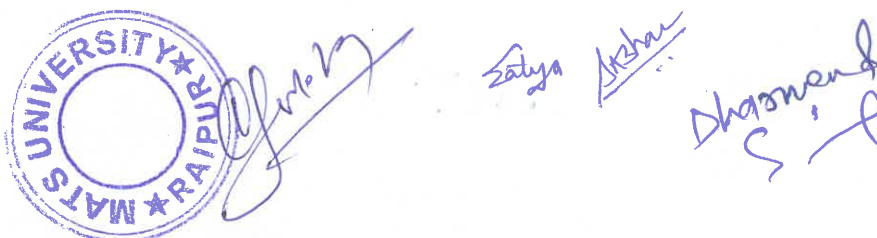
Course Outcomes:

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

- CO1: Explain the concept of Product and Brand Management.
- CO2: Demonstrate highlights of Brand; competitor & customer analysis.
- CO3: Interpret market potential and product strategy development.
- CO4: Explain brand management process and identify phases of brand building.
- CO5: Categorize brand equity and positioning.

COURSE CONTENTS

Module I



Introduction to brands and Brand Management: Brands: Key Definitions and Concepts, challenges and opportunities. Introduction to Product & Product Related Concepts: Product Management & Scope Marketing Organization & Types, Marketing Planning: Components of Marketing Plan Defining the Competitive Set: Levels of Market Competition, Methods for Determining Competitors Category Attractiveness Analysis: Aggregate Market Factors, Category Factors, Environmental Analysis

Module II

Identifying and Establishing Brand Positioning: Customer Based Brand Equity: Brand Knowledge, Sources of Brand Equity, The Four Steps of Brand Building; Brand Positioning: Identifying and implementing brand positioning, Points of Parity, Points of Difference, Brand Audits. Competitor Analysis: Sources of Information, Assessing Competitors' Current Objectives & Strategies, Differential Advantage Analysis Customer Analysis: Purpose, Segmentation Criteria

Module III

Market Potential & Sales Forecasting, Methods of Estimating Market & Sales Potential Developing Product Strategies, PLC, Product Strategies Over the Life Cycle Managing New Product Development, Product Modification, Line Extension & Brand Extension Brands & Brand Management, Branding Challenges & opportunities, Concept of Brand Equity

Module IV

Strategic Brand Management Process: Introduction & Phases Identifying & Establishing Brand Positioning: Building A Strong Brand, Positioning Guidelines Planning & Implementing Brand Marketing Programs: Criteria for Choosing Brand Elements, Options & tactics for Brand Elements, Use of IMC for Brand Building, Leveraging Secondary Brand Associations to Brand building

Module V

Measuring & Interpreting Brand Performance: Developing A Brand Equity Measurement & Management System, Measuring Sources of Brand Equity & Outcome of Brand Equity Growing & Sustaining Brand Equity: Designing & Implementing Branding Strategies Managing Brands Over Time.

Text Books:

1. Gary, L. Lilien, Arvind Rangaswamy, New Product and Brand Management: Marketing Engineering Applications, Prentice Hall, ISBN-10: 0321046439; ISBN-13:978-0321046437

Reference books:

1. Percy, Strategic Brand Management, ISBN: 9780195692280, Oxford University Press
2. YLR Moorthi, Brand Management 1ed, Vikas Publication house Pvt Ltd

Name of the Programme/Semester: M. Com - I	Branch: Business Studies
Subject: Advertising And Sales Management	Subject Code: ODL/MCM106
Total Marks for Evaluation: 70	Credit: 04

Course Objective:

To provide the students with the basics of Advertisement and give them knowledge of Sales Management to analyze the expanding environment of media and communication techniques.



Course Outcomes:

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

- CO1: Explain use of advertising and sales promotion as a marketing tool.
- CO2: Describe advertising and sales promotional appeals.
- CO3: Analyze appropriate selection of media.
- CO4: Select creative skills required in the field of advertising.
- CO5: Correlate about the ethical aspects of advertising and the impact of advertising on Indian culture.

Module I

Definition, Importance and Functions of Advertising. Importance of Advertising in Modern Marketing, Role of Advertising in the National Economy. Types of Advertising: Commercial, Non-commercial, Primary demand and Selective Demand, Classified and Display advertising, Comparative advertising, Co-operative advertising.

Module II

Advertising Appeals. Advertising message: Preparing an effective advertising Copy: Elements of a Print Copy: Headlines illustration, body copy, slogan, logo, seal, role of color. Elements of Broadcast copy. Advertising Budget: Affordable Method, Per unit Method, Percentage Method, Competitive parity and Task objective Method. Importance of Budgeting.

Module III

Advertising media- Types of Media Print Media (Newspaper & Magazines, Pamphlets, Posters & Brochures), Electronic Media (Radio, Television, Audio Visual Cassettes), Other Media (Direct Mail, Outdoor Media), Characteristics, merits & Demerits of above media, media scenes in India Media Planning, Selection of Media Category Their reach, frequency & impact, Cost and other Factors influencing the choice of Media Scheduling.

Module IV

Nature and importance of Personal Selling and Salesmanship. Where Personal Selling is more effective than Advertising. Cost of Advertising Vs. Cost of Personal Selling AIDAS model of selling. Types of Sales Persons and Selling situations. Buying Motives Consumer Behavior: Fundamentals of Consumer Behavior; Factors Influencing Consumer Behavior – Learning, Motivation Personality, Attitudes, Social Cultural and Situational Factors; Consumer Decision – making process.

Module V

Importance of the Sales force and its Management Functions of Sales Manager. Recruitment and Selection. Training and Development. Motivation & Compensation. Appraisal of Performance. Sales force size, Organization of the sales departments Geographic, Product wise, Market based. Sales Planning - Market analysis & Sales forecasting, Methods of forecasting sales. Qualities of successful salesmen with reference to consumer Services.

Text Books:

1. C. N. Sontakki, Sales and Advertisement Management, Kalyani Publication.
2. Saxena, Rajan, Marketing Management, Tata Mcgraw Hill Publishing Company, New Delhi, 1997

Reference Books:

1. Still Cundiff & Gowani; Sales Management
2. Marketing Management. 12th ed. by Kotler, Philip, and Kevin Lane



Satyam

Satish

Shamant
S. P.

SEMESTER - II

Name of the Programme/Semester: M. Com - II	Branch: Business Studies
Subject: Business Policy & Strategic Management	Subject Code: ODL/MCM201
Total Marks for Evaluation: 70	Credit: 04

Course Objective:

To introduce students to the key concepts, tools and principles of business policy and strategic management. To expand the student's capacity to integrate and appreciate the changes in the environment that shapes the strategy of a business and lead to developing a competitive edge.

Course Outcome:

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

- CO1: Explain the core concepts of business policy and strategy in functional areas of management.
- CO2: Illustrate various techniques for environmental scanning and organizational appraisal.
- CO3: Outline various corporate and business level strategies.
- CO4: Apply various strategic analysis models at corporate and industry level.
- CO5: Apply the elements of strategy implementation in business organization.

COURSE CONTENTS

Module I

Business policy and strategies - Evolution of the concept, Difference between business policy and strategic management, and significance. Introduction to Strategic Management-Concept importance of strategic Management, Strategy & Competitive Advantage, strategic Management Process, Strategic Intent, Vision, Mission, Business, Definition, Objectives and Purpose.

Module II

Business Environment: Concept of Environment, Environmental Scanning Techniques: ETOP, QUEST and SWOT (TOWS). Internal Appraisal: Internal Environment, Organizational Capabilities in Various Functional Areas and Strategic Advantage Profile. Methods and Techniques used for Organizational Appraisal: Value Chain Analysis, Financial and Non-Financial Analysis, Historical Analysis, Industry Standards and Benchmarking, Balanced Scorecard and Key Factor Rating. Identification of Critical Success Factors (CSF).

Module III

Levels of strategies- Operational level- Meaning and importance, Business level- Meaning and importance; Corporate level- Meaning and importance; Mission and purpose- Meaning and importance, objectives and goals: Meaning and importance; Strategic Business Unit- Meaning and importance; Functional level strategies - Meaning and importance.

Module IV

Strategy formulation and choice of alternatives: Strategies- modernization Meaning and importance, diversification- Meaning and importance; integration- Meaning, types and importance; Merger, take-over and joint strategies-Meaning and importance; Turnaround-Meaning and importance, divestment- Meaning and importance and liquidation strategies-Meaning and importance Case Study.

[Signature]

Satya

[Signature]

Sharmistha



Module V

Strategic Implementation: Strategy Implementation: Resource Allocation, Projects and Procedural issues. Organization structure and Systems in Strategy Implementation. Operational and Derived Functional plans to implement Strategy, Integration of Functional Plans. Strategic Control and Operational Control, Organizational systems and Techniques of Strategic Evaluation

Text Books:

1. Business Policy & Strategic Management, Azhar Kazmi, Tata McGraw Hill, 3rd Edition 2008.
2. Strategic Management and Business Policy TOWARD GLOBAL SUSTAINABILITY, Thomas L. Wheelen J. David Hunger, Pearson 13th Edition

Reference Books:

1. Business Policy and Strategy, 7th Edition Chris Chatfield, Cheryl Van Deusen, Steven Williamson, Harold C. Babson
2. KAMALA GOLLAKOTA, R. SRINIVASAN PHI Learning Pvt. Ltd.
3. Business Policy and Strategic Management G. V. Satya Sekhar I. K. International Pvt Ltd

Name of the Programme/Semester: M. Com - II	Branch: Business Studies
Subject: Entrepreneurship Development	Subject Code: ODL/MCM202
Total Marks for Evaluation: 70	Credit: 04

Course Objective: The objectives of entrepreneurship development programmes are to increase the knowledge and skill of existing entrepreneurs and encourage others to become one.

Course Outcomes:

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

- CO1: Define the concept of Entrepreneurs and importance of entrepreneurs to society and economy.
- CO2: Explain the theories of entrepreneurship and the process of entrepreneurship development.
- CO3: Explain the concept of Project and source of business idea. Apply a project idea. Plan a project report for new ventures.
- CO4: Classify various sources of institutional finance available for entrepreneurs.
- CO5: Explain the various ownership structures for entrepreneurship and classify various institutional support for new entrepreneurial ventures.

COURSE CONTENTS

Module I

The Entrepreneur: Definitions and Concept, Entrepreneurial Traits, Characteristics, Skills, Classification, Growth, Nature, Importance and Types of Entrepreneurs. The Entrepreneurial Culture. Distinction between Entrepreneur and Manager.

Module II

Developing Entrepreneurship: Concept & Theories, Environment, Entrepreneurship Development, Training. Entrepreneurial Motivation.

Module III

Project Preparation and Marketing: Concept and Classification, Search for a Business Idea, Project Identification, Formulation, Project Design and Network Analysis, Project Report, Project



Signature

Satya

Signature

Signature

Appraisal. Marketing: Methods, Channels, Marketing Institutions and Assistance for Entrepreneurs.

Module IV

Institutional Finance: Commercial Banks & Other Financial Institutions. Institutional Support to Small Entrepreneurs. Ownership Structures: Proprietorship, Partnership, Company, Co-operative, Selection of an Appropriate Form of Ownership Structure.

Module V

Institutional Support for New Ventures: Support System, Incentives and Facilities, Credit Policies, Rajiv Gandhi Udyami Mitra Yojana, Small Industries Development Organization (SIDO), Entrepreneurship Development Institute of India (EDI), Technical Consultancy Organization (TCOS), Khadi and Village Industries Development (KVIC), Small Industrial Development Bank of India (SIDBI), The National Science and Technology Entrepreneurship Development Board (NSTEDB).

Text Books:

1. "Entrepreneurial Development" by Dr C B Gupta and Dr N P Srinivasan

Reference books:

1. "Entrepreneurial Development" by Khanka S S
2. "Entrepreneurial Development and Small Business Management" by Dr P T Vijayashree & M Alagammai
3. "Entrepreneurial Development" by Desai
4. "Dynamics of Entrepreneurial Development and Management" by V Desa

Name of the Programme/Semester: M. Com - II	Branch: Business Studies
Subject: International Finance	Subject Code: ODL/MCM203
Total Marks for Evaluation: 70	Credit: 04

Course Objective: International finance includes two main topics, namely foreign exchange and international monetary systems. The materials covered in this course will provide students a list of essential concepts and economic models of international finance, allowing students to understand the determination of exchange rates and financial globalization for international financial decisions and managing international business risks.

Course Outcomes

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

- CO1. Describe the structure of International Financial Market, Hedging and Risk management in international market, Foreign Exchange Rate Theorem.
- CO2. To articulate the operations in the international and domestic financial markets, Forex spot transaction and Bid-Ask Quates.
- CO3. Understand the mechanics of currency futures contracts.
- CO4. To analyze and critically assess the implications of different policy choices on economic outcomes.



CO5. To analyze the risks and opportunities associated with international investment decisions and evaluate the impact of global capital market trends on multinational businesses.

COURSE CONTENTS

Module I

International Money Markets, Hedging Transaction Risk International Money Markets, Hedging Transaction Risk Foreign Exchange Forward Transactions; Eurocurrency Market; LIBOR; Hedging FX Transaction Exposure; Interest Rate Parity Theorem.

Module II

Introduction: FX Spot Market the Foreign Exchange Spot Market, Overview of Institutional Features Introduction to Institutions of the Foreign Exchange Interbank Market Foreign Exchange Spot Transactions; Bid-Ask Quotes; FX Appreciation ER (2015 edition).

Module III

Interest Rate Parity, FX Hedging, Currency Futures, Carry Trade Check Interest Parity with Bid-Ask Spread; Extensions to Interest Rate Parity; Synthetic FX Forward; Hedging Multiple Currencies over Multiple Maturities; Default Risk.

Module IV

Monetary Policy, Inflation, Interest Rates, Central Bank Policy Monetary Policy; Short Run Inflation/Unemployment Trade-off Fisher Effect; Money Supply, Inflation and Interest Rates Linkages Real and Nominal Interest Rates;

Module V

Case Study on Different concepts of international finance and business.

Text books :

1. International Finance –Shaiaja Gasjjala
2. Foreign Exchange International Finance – A V Rajwade & H G Desai
3. International Finance- A Business perspective – Prakash G Apte.

Reference Book:

1. International Finance: Theory & Policy - Paul R. Krugman, Maurice Obstfeld
2. International Financial System- Ross P. Buckley
3. International Finance - Maurice D. Levi

Name of the Programme/Semester: M. Com - II	Branch: Business Studies
Subject: Security Analysis and Portfolio Management	Subject Code: ODL/MCM204
Total Marks for Evaluation: 70	Credit: 04

Course Objective: The objective of this course is to enable the students learn various methods of building portfolios, evaluation and revision under various economic environment constraints

Course Outcomes: -

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

- CO1: Understand the Financial market in India and various alternatives available for investment.



Satya

Satya

Sharmad

- CO2: Construct portfolio and Identify issues in portfolio management on basis of risk and return.
- CO3: Evaluate the performance of the financial market by measuring Risk and Return.
- CO4: Evaluate the best investment avenues by applying financial techniques.
- CO5: Understand and evaluate the Portfolio construction, Revision and Evaluation.

COURSE CONTENTS

Module I

Meaning of Investment, Its Characteristics, Objective, Investment Avenues, Types of Investors, Investment Vs Speculation, Investment Vs Gambling, Financial Market, Primary Market and Secondary Market. Risk and Return, Diversification.

Stock Exchange its Functions, Stock Market in India OTCEI, NSE, ISE, Organization, Membership and Management of Stock Exchange, Listing of Securities, Regulation of Stock Exchange, Trading System in Stock Exchange.

Module II

Portfolio Management: Meaning, importance, Objectives and various issues in portfolio construction, Risk and return in portfolio theory. Return on portfolio, Risk and Return in Portfolio Management: Risk, how to minimize risk, Risk return analysis, Decomposition Of Return. Diversification-Definition and Importance, Relationship between Portfolio Risk and Return. Phases of Portfolio Management.

Module III

Modern portfolio theory, Introduction to Fundamental Analysis- Meaning, Importance and constituents, Economic analysis, Economic Forecasting, Forecasting Techniques, Industry Analysis, Company Analysis and other factors.

Definition, Importance and Techniques, Dow Theory, Characteristics. Basic Principles, Chart Patterns, Eliot Wave Theory.

Module IV

CAPM Assumption, CAPM analysis, Uses and limitations, Diversification-Measurement of Risk, Markowitz Diversification-Assets Pricing-Implication of SML Principle of arbitrage, CML, SML, Market efficiency. Arbitrage portfolios, Multi factor models, Efficient frontier.

Module V

Portfolio construction, Revision, Evaluation, Objective of Investors, Motives for Investment, Time Horizon of Strategy, -Efficient portfolio, Execution of strategy, Monitoring, Building of the portfolio, Portfolio revision, Security pricing and portfolio management, Evaluation of portfolio performance, Criteria for evaluation of portfolio, Sharpe, Treynor, Jensen's, Evaluation criteria for portfolio, Jensen's performance measure JP, performance evaluation.

Text Books:

1. Bhalla, V.K., "Investment Management", S. Chand & Co.
2. Singh, Preeti., "Investment Management", Himalaya Publications.
3. Prasanna, Chandra., "Investment Analysis and Portfolio Management", Tata McGraw Hill.

Reference Books:

1. Security Analysis and Portfolio Management, V.A. Avadhani, Himalaya Publishing House
2. Investment Analysis and management: Clark, James Francis
3. Investment management: Fabozzi, Frank.J

[Signature]

Satyajit

Shamand



4. Security Analysis and Portfolio Management: Fisher. D.E. and Jordan. R.J.
Portfolio Construction: Management and Protection: Strong, Robert

Name of the Programme/Semester: M. Com - II	Branch: Business Studies
Subject: Rural Marketing	Subject Code: ODL/MCM205
Total Marks for Evaluation: 70	Credit: 04

Course Objective: To create awareness about the applicability of the concepts, techniques and processes of marketing in rural context.

Course Outcomes:

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

- CO1: Describe the importance and application of various concepts of rural marketing.
CO2: Demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behavior.
CO3: Design a Pricing Strategy that suits the characteristics of rural products and the stage in the product life cycle.
CO4: Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.
CO5: Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.

COURSE CONTENTS

Module I

Rural Marketing: Nature Definition, Scope, Significance, Structure and size of rural markets, Factors effecting rural markets, Socio-cultural factors, population, profession, level of education, distribution in rural markets, Rural market index, Thompson index, Rural development programmes, Infrastructure, Communication media, Credit availability for rural marketing. Case Studies.

Module II

Marketing Strategies for rural marketing: tactics with reference to rural marketing, Product and services marketing in rural places, Product planning, Means of communication, Distribution channels, market research for rural areas, Marketing of Farming products in rural places (Fertilizers, seeds, pesticides, farming equipment etc.) -Case Studies

Module III

Marketing of Agricultural products: regulation of rural markets, cooperative marketing, Rural societies for processing marketing, Rural Industry, Marketing for rural industry, cottage industry, small scale industry, artisan products, Problems and remedial measures in rural industry, Education & revolution movements for rural marketing in India, Role of Government and NGOs. Case Studies.

Module IV

Managing Rural Business in India: Developing rural business, Human Resources in Rural Marketing, Supply chain in Rural Business, Pricing strategies for rural outputs, Rural promotion Mix, Rural Institutions, Types and Characteristics, Financial Management for Rural Industry.

Module V



Serija

Shahar

Dharmendra

Agricultural Marketing in Indian Context: Importance & Structure of Agricultural Marketing, Dimensions of Agricultural Business, Green Marketing and its scope, Controlling and Evaluation of Rural Marketing. Rural Consumerism. Case Studies

Text Books:

1. Sukhpal Singh, "Rural Marketing Management" Vikas Publishing House.
2. T. P. Gopalswamy, Rural Marketing, Vikas Publishing House
3. A. K. Singh, S. Pandey, Rural Marketing, New Age International Publishers

References Books:

1. Badi, R. V., & Badi, N. V. (2004). Rural Marketing 1st Edition. Himalaya Publishing House. Batra, R., Myers, J. G., & Aaker, D. A.
2. Dogra, B., & Ghuman, K. (2008). Rural Marketing Concept and Practices. New Delhi: Tata McGraw-Hill Education Private Limited

Name of the Programme/Semester: M. Com - II	Branch: Business Studies
Subject: Logistic And Supply Chain Management	Subject Code: ODL/MCM206
Total Marks for Evaluation: 70	Credit: 04

Course Objective:

To understand the strategic role of logistics management and study the important modes of logistics operations to apply supply chain techniques in an international perspective

Course Outcomes:

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

- CO1: Demonstrate a sound understanding of the important role of supply chain management in today's business environment.
- CO2: Contrast current supply chain management trends Understand and apply the current supply chain theories.
- CO3: Categories to use and apply computer-based supply chain optimization tools including the use of selected state of the art supply chain software suites currently used in business.

COURSE CONTENTS

Module I

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics and Supply Chain Management, Key Drivers of Supply Chain Management and Logistics relationships.

Module II

Basics of Transportation, Transportation Functionality and Principles; Multimodal Transport: Modal Characteristics; Modal Comparisons; International Air Cargo Transport; Coastal and Ocean transportation, Characteristics of shipping transport- Types of Ships

Module III

Containerization: Genesis, Concept, Classification, Benefits and Constraints; Inland Container Depot (ICD): Roles and Functions, CFS, Export Clearance at ICD; CONCOR; ICDs under CONCOR;

Module IV



Packing and Packaging: Meaning, Functions and Essentials of Packing and Packaging, Packing for Storage- Overseas Shipment Nil and-Transportation- Product content Protection, Packaging Types: Primary, Secondary and Tertiary- Requirements of Consumer Packaging, Channel Member Packaging and Transport Packaging - Shrink packaging –Identification codes, bar codes, and electronic data interchange (EDI)- Universal Product Code- GS1 Standards- package labels- Symbols used on packages and labels.

Module V

Special Aspects of Export logistics: Picking, Packing, Vessel Booking [Less-than Container Load (LCL) / Full Container Load (FCL)], Customs, Documentation, Shipment, Delivery to distribution centers, distributors and lastly the retail outlets- Import Logistics: Documents Collection- Valuing- Bonded Warehousing Customs Formalities- Clearing, Distribution to Units.

Text Books:

- 1) Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
- 2) Burt, Dobbler, Starling, World Class Supply Management, TMH.
- 3) Donald J Bowersox, David J Closs, Logistical Management, TMH

Reference Books:

- 1) Pierre David, "International Logistics", Biztantra.
- 2) Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.

SEMESTER - III

Name of the Programme/Semester: M. Com - III	Branch: Business Studies
Subject: Statistical Analysis	Subject Code: ODL/MCM301
Total Marks for Evaluation: 70	Credit: 04

Course Objective: 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 Outcome:

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

- CO1: to make statistical comparisons of means (paired and unpaired samples), proportions and variances.
- CO2: understand correlation and regression and their limitations and predictions.
- CO3: Understand the concept of sample preparation error within a geo statistical sampling context.
- CO4: understand the concepts of confidence intervals and hypothesis tests.
- CO5: Understand the concepts of ANOVA and be familiar with one -way, two-way, and two-way with interaction ANOVA.

COURSE CONTENTS

Module I

Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse, Importance & Statistical Investigations., Classification & Tabulation.

Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview Sources of Secondary data.



Sodhya
Arora
Akshay Singh

Analysis of time series and forecasting: components of time series analysis, decomposition models, trend projection methods, measurement of seasonal variation.

Module II

Multiple and partial correlation and multiple regression analysis.

Module III

Sampling and statistical inference-census vs sampling, principles and methods of sampling, sampling distribution, standard error, point estimation.

Statistical Decision Theory: Decision-making process. Payoff and Regret tables. Decision rules under risk and uncertainty. Expected value approach and EVPI. Marginal analysis. Decision-tree analysis.

Module IV

Hypothesis Testing: One and Two-sample Tests: General methodology of hypothesis testing. One and two- tailed tests. Type I and type II Errors. Power of a test. Calculation and use of p-value. One Sample Tests: Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. Two-sample Tests: Tests for difference between means – when population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing of difference between two proportions.

Module V

Statistical Quality Control: Causes of Variations in quality characteristics, Quality Control charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes-fraction defectives and number of defects, Acceptance sampling.

Analysis of Variance and Non-parametric Tests: F-test of equality of variances. One-factor ANOVA (Completely Randomized Model) and Two-factor ANOVA)

Text Books

1. "Statistics for Business and Economics" by Paul Newbold, William L. Carlson, and Betty Thorne (with an Indian edition that may include Indian author contributions).
2. "Fundamentals of Statistics" by S.C. Gupta and V.K. Kapoor.
3. "Statistical Methods" by S.P. Gupta and V.K. Kapoor.
4. "Business Statistics" by N.P. Suhalka and J.K. Goyal.
5. "Statistics for Management" by Richard I. Levin and David S. Rubin (with Indian adaptations by Indian authors).

Reference Books

1. Goon AM, Gupta MK, Das Gupta B: Fundamentals of Statistics, Vol-I, the World Press Pvt.Ltd., Kolakota
2. Miller, Irwin and Miller, Marylees (2006): John E. Freund's Mathematical Statistics with Applications, (7th Edn.), Pearson Education, Asia.
3. V.K.Kapoor and S.C.Gupta(2010): Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi

Name of the Programme/Semester: M. Com - III	Branch: Business Studies
Subject: Project Management	Subject Code: ODL/MCM302
Total Marks for Evaluation: 35	Credit: 02

[Signature]

[Signature]

[Signature]

[Signature]



Course Objective: To familiarize the students to the conceptual framework of project management.

Course Outcome:

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

- CO1: Describe the concepts of the project management profession.
- CO2: Explain the market demand framework for evaluation of capital expenditure proposals.
- CO3: Analyze the viability of project finance and scheduling.

COURSE CONTENTS

Module I

Concept of a Project, Characteristics, Project Life Cycle, Attributes of an Effective Project Manager, Taxonomy of Projects, Project Identification and Formulation, Tax Incentives and Tax Planning for Project Investment Decisions.

Module II

Market Demand and Situational Analysis, Technical Analysis: Project Appraisal Technical Appraisal, Commercial Appraisal, Economic Appraisal, Financial Appraisal, Management Appraisal, Social Cost Benefit Analysis, Project Risk Analysis.

Module III

Project Planning and Scheduling, Project Financing: Cost of Project, Components of Capital Cost of a Project, Sources of Financing, Role of Financial Institutions in Project Financing, Network Techniques for Project Management.

Text Books

1. Clifford F Gray, Erik W Larson, "Project Management-The Managerial Process" McGraw-Hill
2. Prasanna Chandra, Projects Planning Analysis selection, financing, Implementation, McGraw Hill
3. Vasanth Desai, Project Management, Himalaya Publishing House

Reference Books

1. Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd
2. Bhavesh M Patel. Project Management: Strategic Financial Planning, Evaluation, and Control, Vikas Publishing House
3. S. Choudhury, Project Management Tata McGraw Hill publishing.,



Salys
Satish
Dharmendra

Name of the Programme/Semester: M. Com - III	Branch: Business Studies
Subject: Corporate Tax Planning and Management	Subject Code: ODL/MCM303
Total Marks for Evaluation: 70	Credit: 04

Course Objective: The course is designed to cover key concepts related to corporate tax planning and their management, especially to cover the all-tax structure related to corporate level and with reference to all various business restructuring.

Course Outcomes:

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

- CO1: To Understand tax management concepts.
- CO2: Giving expert advice in corporate tax planning.
- CO3: Able to independently handle corporate tax planning.
- CO4: Due diligence and compliance of tax laws.
- CO5: Impart basic knowledge on tax planning for corporates.

COURSE CONTENTS

Module I

Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India, Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits.

Module II

Tax planning with reference to setting up of a new business; Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision; Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

Module III

Tax planning with reference to specific management decisions; Make or buy; own or lease; repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation

Module IV

Special provisions relating to non-residents; double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.

Module V

Tax planning with reference to business restructuring: - Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

Text Books:

- 1) Ahuja G K and Ravi Gupta: Systematic Approach to Income Tax And Central. Sales Tax, Bharat Law House, New Delhi.
- 2) Circulars issued by C.B.D.T.
- 3) Income Tax Act, 1961.



- 4) Income Tax Rules, 1962
- 5) Lakhotia, R. N.: Corporate Tax Planning, Vision Publications, Delhi.

Reference Books:

- 1) Singhania, V. K.: Direct Taxes: Law and Practice, Taxman's Publication, Delhi.
- 2) Singhania Vinod K: Corporate Tax Planning & Business Tax Procedures, Taxman Publication, Delhi.
- 3) Dr. H.C. Mehrotra & Dr. S.P Goyal: Corporate Tax Planning & Management, Sahitya Bhawan Publication.

Name of the Programme/Semester: M. Com - III	Branch: Business Studies
Subject: Yoga and Meditation	Subject Code: ODL/MCM308
Total Marks for Evaluation: 35	Credit: 02

Course Objective:

1. To create awareness amongst students to have good health.
2. To practice mental health and hygiene.
3. To imbibe moral values.

Course Outcome:

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

- CO1: Understand the need and significance of Yoga and managing-self.
- CO2: Experience ways of wellbeing and intervention for managing self and career.
- CO3: Apply pranayama and yogic intervention for making mind a friend.

COURSE CONTENTS

Module I

Need for the Course on Managing Self; Why Positive Psychology and Yoga in this Course? Positive Psychology: First and Second Wave; Yoga from the Lens of Positive Psychology; Yogic Perspective of Positive Events and Positive Institutions; Yogic Perspective of Governance and Micro Macro Integration of Life; Health and Wellbeing: Perspectives from Positive Psychology, Yoga and Ayurveda; Human Self and Ladder of Joy: Yogic, Sankhya and Vedantic Perspective

Module II

Tattva Bodha and Indra Jaya: Ways of Attaining Wellbeing; Dharma Kriya and Sukhayu-Hitayu: Ways of Attaining Wellbeing; Kleshas: The Obstacles on the Way of Attaining Wellbeing; Shat Sampatti: The Means to Surpass the Obstacles on the Way of Attaining Wellbeing; Realms and Types of Interventions for Managing Self and Career; Food as the First Intervention for Managing Self; Asanas as the Intervention for Managing Self and Career

Module III

Prana and Types of Pranayama; Pranayama as the Intervention for Managing Self and Career; Pratyahara as the Intervention for Managing Self and Career; Yogic Intervention for Managing Emotions; Yogic Intervention for Making Mind a Friend

Text books:

1. Lopez, S. J., Pedrotti, J. T., & Snyder, C. R. (2021). Positive psychology: The scientific and



Satya Anshu

Akhil S 27

2. practical explorations of human strengths. Sage publications.

Reference Books:

1. Rao, K. R., & Paranjape, A. C. (2016). Psychology in the Indian tradition. Springer India.
2. Parker, S. (2015). Clearing the Path: The Yoga Way to Clear and Pleasant Mind. Lotus Press.
3. Cornelissen, M. (2011). Foundations of Indian Psychology, vol. 2, Practical Applications. Pearson Education India.

Name of the Programme/Semester: M. Com - III	Branch: Business Studies
Subject: Corporate Finance	Subject Code: ODL/MCM304
Total Marks for Evaluation: 70	Credit: 04

[Signature]

Satya

[Signature]

Dharmendra S. P.

[Faint signature]



Course Objective: The course is designed to provide students with a comprehensive understanding of the principles and practices of corporate finance. The course aims to develop the student's ability to analyze and evaluate financial decisions in a corporate setting

Course Outcomes: After completion of this course, the students will be able to: -

- CO1: Understand the concept of corporate finance and time value of money.
- CO2: Understand the functions of finance management.
- CO3: Analyze investment decisions.
- CO4: Estimating Financial Requirements for corporate.
- CO5: Assess the financial health of the corporate sector.

COURSE CONTENTS

Module I

Financial Goals of the Firm

Corporate Financial Management—Introduction to Finance, objectives of financial management—Firm Value and equity value— profit maximization and wealth maximization - Changing role of finance managers—Organization Of finance function.

Time Value of Money

Present Future Value of Single Payments, annuities, annuities due, and perpetuities –Growth in annuities and perpetuities—Compound Interest and Continuous Compounding—Annual Percentage Rates and effective annual rates - Mathematics of loans: Discount, Interest only, Full and partial amortization.

Module II

Financing Decision

Sources of long-term funds Cost of capital – basic concepts. Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital (Dividend discounting and CAPM model). Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital.

Module III

Risk & Return

Concepts of Risk and Return – Diversifiable and Non-Diversifiable risk - Risk & return of single asset, risk and Return of a portfolio, Measurement of market risk for single asset and portfolio.

Module IV

Credit Management

Receivables, Credit Management Through Credit Policy Variables, marginal analysis, Credit Evaluation: Numerical credit scoring and Discriminant analysis. Control of accounts receivables, Factoring.

Cash And Liquidity Management: Forecasting cash flows– Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balance—Baumol Model, Miller-Orr Model Stone Model. Strategies for managing surplus fund.

Module V

Determinations of inventory control levels: ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring And Control of inventories, ABC Analysis.

Text Books



Satya

Diamond

1. Prasanna Chandra; Financial Management Theory and Practice; Tata McGraw Hill; 7th Edition
2. M.Y.Khan & P.K.Jain –Financial Management,(TMH),5/e,2004
3. Aswath Damodaran–Corporate Finance-Theory and Practice–John Wiley & Sons
4. I.M.Pandey– Financial Management (Vikas), 9/e,2005

Reference books:

1. Brigham & Earnhardt, Financial Management–Theory & Practice, Thomson Learning, 10/e– 2004
2. Ross, Westerfield Jaffe, Corporate Finance– TMH– 7/e,2005

Name of the Programme/Semester: M. Com - III	Branch: Business Studies
Subject: International Financial Management	Subject Code: ODL/MCM305
Total Marks for Evaluation: 70	Credit: 04

Course Objective: To understand the basic concept of International Financing, global market and risk management.

Course Outcomes:

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

- CO1: Describe a comprehensive understanding of international financial management, including its objectives, functions, principles, and the complexities of the global financial market.
- CO2: To understand the degree of global financial system and an analysis of countries based on the financial indicators.
- CO3: To learn about Financial Globalization and changes in International Markets.
- CO4: Classifying the techniques and instruments for effective foreign exchange risk management, including futures, options, swaps, and currency forecasting.
- CO5: Developing proficiency in international capital budgeting decisions by understanding the objectives, nature, and application of relevant techniques, and staying abreast of recent trends.

COURSE CONTENTS

Module I

Introduction to International Financial Management

Introduction, Meaning & Definition, Objectives, Functions, Evolution, Principles, Goals, Significance of International Financial Management; World Monetary System; Challenges in Global Financial Market; Multinational Finance System; International and Multinational Banking.

Module II

International Finance & Banking

Exchange Rate Regime: A historical Perspective; International Monetary Fund: Modus Operandi; Fundamental of Monetary and Economic Unit; The Global Financial Market; Domestic and Offshore Market. Structure of Foreign Market; Forward Quotation and Contracts; Exchange Rate Regime and the status of Foreign Exchange Market; International Trade in Foreign Market International Trade in Banking Service; Monetization of Banking Operations.

Module III

International Finance & Global Markets

[Handwritten signatures: Ghat, Satya, Sharmistha]



Importance of International Finance, Driving Forces of Financial Globalization, Changes in Capital Markets, SWOC - Financing Globally, Financial Stability, Recent Trends in International Finance.

Module IV

Foreign Exchange Risk Management

Classification of Foreign Exchange and Exposure Unit; Management of Exchange Rate Risk Exposure, Currency and Interest Rates Futures; Currency Options; Financial Swap; Theories of Exchange rates, Movement: Arbitrage and Law of One price' Inflation Risk and Currency Forecasting.

Module V

International Capital Budgeting Decision

Introduction, Objectives, Nature. Importance of Capital Budgeting Decisions, Techniques used in Capital Budgeting Decision (simple problems), Recent trends in Capital Budgeting Decisions.

Text Books:

- 1) P.G. Apte and Sanjeevan Kapshe, International Financial Management, Tata Mcgraw Hill (8th edition)
- 2) Shapiro, A.C., Multinational Financial Management, Prentice Hall of India.
- 3) Buckley, A, International Capital Budgeting, Tata Mcgraw Hill.
- 4) Bhattacharya, B., Going International: Response Strategies of The Indian Sector, Wheeler Publishing, New Delhi.
- 5) Joseph Anbarasu, Global Financial Management, Ane, Delhi, 2010
- 6) Kevin S, Fundamentals of International Financial Management, Phi, Delhi, 2010

Reference books

- 1) Apte. P.G. International Financial Management, Tata McGraw Hill, New Delhi.
- 2) C Jeevanandham, Exchange Rate Arithmetic, Sultan Chand.

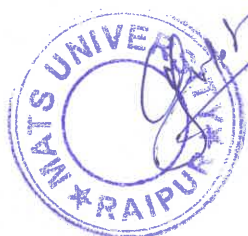
Name of the Programme/Semester: M. Com - III	Branch: Business Studies
Subject: Service Marketing	Subject Code: ODL/MCM306
Total Marks for Evaluation: 70	Credit: 04

Course Objective: The aim of this paper is to develop insights into emerging trends in the service sector in a developing economy and tackle issues involved in the management of services on the national basis

Course Outcome:

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

- CO1: Summarize the concepts and techniques that help in taking decisions relating to various services marketing situations.
- CO2: Illustrate the relevance of the services Industry to Industry.
- CO3: Explain the characteristics of the services industry and the modus operandi.
- CO4: Appraise future changes in the services Industry.
- CO5: Analyze the role and relevance of Quality in Service.



Salya

Ishtone

Harmandir

COURSE CONTENTS

Module I

INTRODUCTION TO SERVICE MARKETING-Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.

Module II

SERVICE CONSUMER BEHAVIOUR- Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision-Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions.

Module III

THE SERVICE DELIVERY PROCESS-Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits.

Module IV

STRATEGIC ISSUES IN SERVICE MARKETING-Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services-How to Create a positioning Strategy, Developing and maintaining Demand and Capacity. CHALLENGES OF SERVICE MARKETING-Marketing Planning for Services, developing and Managing the Customer Service Function, Developing and Maintaining Quality of Services,

Module V

RELATIONSHIP MARKETING-The levels of Customer Relationships, Dimensions of a Relationship, Goal of relationship marketing.

TEXT BOOKS

1. C. Lovelock, J. Chatterjee, "Service Marketing", Pearson Education
2. Zeithmal, Valarie; A Services Marketing, Tata McGraw Hill
3. K. Rama Mohana Rao, "Service Marketing", Pearson Education

REFERENCE BOOKS

1. Payne A; The Essence of Service Marketing Prentice Hall
2. Govind Apte; Services Marketing, Oxford Press
3. Glynn & Barner, Understanding Service marketing, PHI
4. Service Operations Management: Improving Service Delivery. Robert Johnston & Graham Clark. 2nd Edition. Pearson Education, 2005
5. Service Management and Operations, 2/E Haksever, Render, Russell, Murdick Pearson Education, 2000.

Name of the Programme/Semester: M. Com - III	Branch: Business Studies
Subject: Customer Relationship Management	Subject Code: ODL/MCM307
Total Marks for Evaluation: 70	Credit: 04

Course Objective:

To provide the understanding about the concept and techniques of customer relationship management. This will also enlighten the ethical issues in order to develop customer relations.



Course Outcomes:

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

- CO1: Describe the key concepts of customer relationship.**
- CO2: Explain customer retention and loyalty for business.**
- CO3: Prepare different plans for CRM activities.**
- CO4: Evaluate the different CRM models in the service industry.**
- CO5: Analyze the different issues in CRM.**

COURSE CONTENTS

Module I

Introduction of Customer Relationship CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Features Trends in CRM, CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.

Module II

Building Customer Relationship – Loyalty Ladder, Bonding with Customers, Customer Service/ Sales Profile Models, Customer Acquisition Strategies, Customer Retention, Customer Equity and Customer Metrics, Calculating Customer Lifetime Value and Customer Equity, Customer Loyalty, Loyalty Ladder and Lifetime Value.

Module III

Planning for CRM Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.

Module IV

CRM and Marketing Strategy- CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.

Module V

CRM Planning and Implementation- Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.

Text Books:

- 1) Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
- 2) Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.
- 3) Jagdish N.Sheth, Atul Parvatiyar & G.Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2010, TMH.
- 4) Dilip Soman & Sara N-Marandi, "Managing Customer Value" 1st edition, 2014, Cambridge.

Reference Books:

1. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, Pearson Education.



Satya

Shiv

Dharmendra
S.P.

2. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective", 2010 Excel Books, 2nd edition

SEMESTER - IV

Name of the Programme/Semester: M. Com - IV	Branch: Business Studies
Subject: Quantitative Techniques	Subject Code: ODL/MCM401
Total Marks for Evaluation: 70	Credit: 04

Course Objective: On successful completion of the paper students will be able to understand about organization structure and its process. Develop knowledge and skills regarding management principles and functions required to run an organization.

COURSE OUTCOME:

Students will be able to learn: -

- CO1: Demonstrate a solid understanding of the fundamental concepts and principles of quantitative analysis.
- CO2: Interpret and explain data sets relating to reimportation model used in quantitative analysis.
- CO3: Analyze and solve assignment problems using mathematical tools techniques to solve real-world problems in various domains.
- CO4: Analyze and evaluate network analysis in quantitative analysis methods.
- CO5: Optimize various systems that involve queues, cost behavior and decision tree.

COURSE CONTENTS

Module I

Statistical decision theory: Introduction, Quantitative techniques to decision making OR/MS, elements in decision-making, decision-making situation: maximin, Maximax, minimax Bayesian decision theory.

LPP: Introduction, Meaning of LP, Assumption of LP, Application of LP, Advantages and Disadvantages of LP formulation of LP problems, Graphical solution, Simplex method.

Module II

Transportation model: Introduction, mathematical formulation Existence of Feasible solution; Basic feasible solution, and optimum solution, Methods for initial feasible solution: North-west corner rule, Row minima method, Column minima method, Low-cost entry method, Vogel's approximation method moving toward optimum solution.

Module III

Assignment Models: Mathematical formulation of assignment problem, Hungarian Method for assignment Problem, Simulation: Introduction, Process of Simulation, Advantage and Limitations of Simulation, Generation of Random Numbers, Monte Carlo Method.

Module IV

Network Analysis Introduction, Network Analysis PERT and CPM, Objectives of Network Analysis, Managerial Application of Network Analysis, CPM/PERT Network Components, Rules of Network Construction, Critical Path Method (CPM), Methodology of CPM, Critical Path Analysis, Advantages and Disadvantages of CPM, Programme Evaluation and Review Technique (PERT), Three Time Estimates for PERT, Estimate of Probabilities, Advantage and Limitations



of PERT, Distinction Between PERT and CPM, Practical Problems.
(12 Hour)

Module V

Queuing (or Waiting Line) Theory, Introduction, Elements of The Queuing System, Types of Queuing Models. Advantages and Disadvantages of Queuing Model, Single Channel Queuing Model, Multiple Channel Queuing Model, Cost behavior analysis, Decision Tree.

Text Books:

1. Quantitative Methods : S. Saha and S. mukherji
2. Quantitative Methods : D.R.Agrawal
3. Quantitative Techniques : C. Tulsian, Vishal Pandey

References:

Operations Research : V K Kapoor

Name of the Programme/Semester: M. Com - IV	Branch: Business Studies
Subject: Production Management	Subject Code: ODL/MCM402
Total Marks for Evaluation: 70	Credit: 04

Course Objective: To understand the basic concept of production and operation of a plant. Along with-it understanding production planning and quality control.

Course Outcomes:

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

- CO1: Understand the meaning of production.
- CO2: Analyze the importance of plant location and layout.
- CO3: Understand all about material handling, inventory management and supply chain.
- CO4: Critical examine the quality control measures.
- CO5: Understand the management of waste and maintenance in the plant.

COURSE CONTENTS

Module I

Introduction to Production and Operations Management

Introduction - Meaning & Definition – Classification - Objectives and Scope of Production and operation Management -Automation: Introduction – Meaning and Definition – Need – Types - Advantages and Disadvantages.

Module II

Plant Location and Layout

Introduction – Meaning & Definition - Factors affecting location, theory and practices, cost factor in location - Plant layout principles - space requirement- Different types of facilities, Organization of physical facilities – building, sanitation, lighting, air conditioning and safety.

Module III

Materials Management

Introduction – Meaning & Definition - Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of



Saha

Saha

Sharma

Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control Techniques

Module IV

Production Planning and Quality Control

Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing – Quality Control - Statistical Quality Control, Quality Management, Control charts and operating characteristic curves, acceptance sampling procedures, Quality Circle, Meaning of ISO and TQM.

Productivity – factors influencing productivity - Concept of Standard Time, Method study, Time and Motion Study, Charts and Diagrams, Work Measurements

Module V

Maintenance and Waste Management

Introduction – Meaning – Objectives - Types of maintenance, break down, spares planning and control, preventive routine, relative advantages, maintenance scheduling, equipment reliability and modern scientific maintenance methods - Waste Management - Scrap and surplus disposal, salvage and recovery.

Text Books:

1. Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management, PHI
2. Thomas E. Morton, Production Operations Management, South Western College.
3. Everett E Adam Jr., and Ronald J Ebert, Production & Operations Management, Sage Publishers.
4. Ghousia Khatoon, Production & Operation Management, VBH.
5. Ashwathappa. K & Sridhar Bhatt: Production & Operations Management, HPH.
6. Gondhalekar & Salunkhe: Productivity Techniques, HPH.
7. SN Chary, Production & Operations Management, McGraw Hill.
8. K KAhuja, Production Management, CBS Publishers.

Reference books:

1. Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management

Name of the Programme/Semester: M. Com - IV	Branch: Business Studies
Subject: Financial Derivatives	Subject Code: ODL/MCM403
Total Marks for Evaluation: 70	Credit: 04

Course Objective: 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 Outcomes:

After Completion of this course, the students will be able to: -

- CO1: Outline various types of derivatives including options, futures, and swaps etc.
- CO2: Explain the trading mechanism of Futures & Options and derivatives.
- CO3: Differentiate between various trade pricing strategies using options and futures.
- CO4: Conclude about trading and settlement mechanism of securities.
- CO5: Generalize the concept of hedging in risk management.



COURSE CONTENTS

Module I

Introduction to Derivatives

Definition – Types- Participants and Functions- Development of Exchange traded derivatives- Global derivatives markets- Exchange traded vs OTC derivatives markets- Derivatives trading in India- L.C.Gupta committee- J.C. varma committee- Requirements for a successful derivatives markets

Module II

Futures and options- introduction

Futures: Introduction- Future terminology- Key features of futures contracts- Future vs. Forwards- Pay off for futures- Equity futures- Equity futures in India-Index futures- Stock futures- Future trading strategies Hedging- Speculation- Arbitrage- Spread trading□ Options: Introduction- Option terminology- Types- Options pay off- Equity options contracts in India-Index Options – Stock options- Options trading strategies- Hedging- Speculation- Arbitrage- Straddle- Strangles- Strips and Straps – Spread trading.

Module III

Pricing of Future Options

The cost of carry models for stock and index futures- cash price and future price, arbitrage opportunity. Factors affecting options pricing- Option pricing models- Binominal pricing model- The black and Scholes model –Pricing of Index options□Sensitivity of option premia (Delta, Gamma, Lambda, Theta, Rho)

Module IV

Trading Clearing and Settlement of Options and Futures

Futures and Options trading system- Trader workstations- contract specification- specification for stock and index eligibility for trading charges□Clearing entities and their role- clearing mechanism –adjustment for corporate actions- open position calculation□ Margining and settlement mechanism- Risk management- SPAN – Mechanics of SPAN- Overall portfolio margin requirements.

Module V

Hedging

Concepts-Model-Basic Long and Short Hedges-Corss Hedging-Basis Risk and Hedging-Basis Risk Vs Price Risk-Hedging Effectiveness-Devising a Hedging Strategy-Hedging Objectives- Management of Hedge.

Text Books & Reference books:

1. Financial Derivatives Theory, Concepts and Problems Gupta S.L., Phi, Delhi
2. Financial Derivatives: S S S Kumar:
3. Derivatives And Risk Management Basics, Cengage Learning, Delhi. Stulz M. Rene,
4. Risk Management & Derivatives, Cengage Learning, New Delhi.
5. Fundamentals Of Financial Derivatives: Prafulla Kumar Swain: Himalaya Publishing



Satya
Ashwini
Sharmada
Sip

Name of the Programme/Semester: M. Com - IV	Branch: Business Studies
Subject: Insurance And Risk Management	Subject Code: ODL/MCM404
Total Marks for Evaluation: 70	Credit: 04

Course Objective: The course aims to give students an in-depth knowledge about risk management and insurance

Course Outcomes:

After Completion of this course, the students will be able to: -

- CO1: Recognize the high degree of ethical responsibility which accompanies insurance management.
- CO2: Understand the working and functioning of the Insurance Sector.
- CO3: Demonstrate a working knowledge of the procedure associated with risk management.
- CO4: Analyze the Role of Insurance Business Intermediaries.
- CO5: Evaluate the growth and Development of Insurance Business.

COURSE CONTENTS

Module I

Concept of Risk and Risk Management

Risk- Meaning, Types of Risk, Sources and Measurement of Risk, Risk Retention and Transfer. Objectives of risk management, Risk management process, Identifying and evaluating potential losses, selecting appropriate technique for treating loss exposure, Risk financing, Implementing and administering risk management program, Personal risk management. Concept of Disaster Risk Management. Meaning of Actuary and Actuarial Science

Module II

Introduction to Insurance

Concept and Nature of Insurance Contract, law of large numbers, Characteristics of insurance Principles of insurance contract: utmost good faith, insurable interest, proximity cause, contribution & subrogation, and indemnity. Legal Aspects of Insurance Contract. Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment, Endowment, Types of Insurance: Life insurance, General Insurance.

Module III

Life Insurance

Meaning of Life Insurance, Features-classification of policies, Types of life insurance policies: Term insurance, Whole life insurance and its variants, Endowment insurance and its variants, Annuities. Surrender value. Policy Process: Application, and acceptance, prospectus, proposal forms and other related documents, Age proof, Special reports, Assignments, Nomination. Claim Settlements: Loans, surrender, Foreclosure Policy, Maturity claims survival benefit, Payment's death claims, Waiver of evidence of title-Early claims, Claim concession, Presumption of death, Accident and disability benefits.

Module IV

[Handwritten signatures in blue ink: "Gopin", "Salun", "Sachin", "Dharmendra"]



General Insurance

Types of general insurance: Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance, Burglary and personal accident Insurance in India, Liability insurance, Miscellaneous insurance, Claims settlement.

Module V

Regulation of Insurance in India

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of perils, Regulatory Framework of Insurance: Role, Power, and Functions of IRDA, Composition of IRDA, IRDA Act 1999.

Text Books:

1. Dorfman, M. S. (2015). Introduction to Risk Management and Insurance. (10th ed.) Pearson.
2. Rejda, G.E. (2014). Principles of Risk Management and Insurance. Essex, United Kingdom: Pearson Education.
3. Gupta, P.K. (2020). Insurance and Risk Management. Delhi, India: Himalaya Publishing House.
4. Kumar, S. (2019). Essentials of Insurance and Risk Management. Delhi, India: JSR Publishers.
5. Mishra, M. N. (2020). Principles and Practices of Insurance. Delhi, India: Sultan Chand and Sons.
6. Farooqui, A. (2019). Principles and Practices of Insurance. Wisdom Publications.

Reference Books:

1. Black, K., & Skipper, H.D. (2012). Life and Health insurance. Pearson Education.
2. Crane, F. (2014). Insurance Principles and Practices. New York, United States: John Wiley and Sons.
3. Vaughan, E. J., & T. Vaughan. (2016). Fundamentals of Risk and Insurance. Hoboken, United States: Wiley & Sons

Name of the Programme/Semester: M. Com - IV	Branch: Business Studies
Subject: Consumer Behavior	Subject Code: ODL/MCM405
Total Marks for Evaluation: 70	Credit: 04

Course Objective: The purpose of this course is to introduce students to consumers, consumer behavior in the marketplace and their impact on marketing strategy.

Course Outcomes:

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

- CO1: Understand concepts, models and applications of consumers.
- CO2: Discover consumer perception, and its elements and study learning theories attitudes and motivation.
- CO3: Subdivide the influence of culture, subculture, and cross-culture on consumer behavior.
- CO4: Contrast the process of opinion leadership, adoption and levels, models of consumer decision making.
- CO5: Calculate difficulties, and challenges of consumer behavior in the Indian context and issues emerging.



Satya Ashwini Dharmendra

COURSE CONTENTS

Module I

Introduction:

Consumer Behavior: Meaning, Concept, Importance, Evolution, Factors Influencing Consumer Behavior; Consumer Research Process: Ethics in Consumer Research, Models of Consumer Behavior, applications of consumer Behavior in Marketing Decisions.

Module II

Consumer as an Individual:

Consumer perception: elements of perception, Dynamics of perception, Consumer imagery, perceived risk. Consumer Learning, Cognitive Learning theory. Attitude, Structural Models of attitude, Cognitive Dissonance Theory and Attribution theory, Motivation as a psychological force, Types and System of needs

Module III

Consumers in Their Social and Cultural Settings Reference Groups and Family Influences, Social Class and Consumer Behaviour, the Influence of Culture on Consumer Behaviour, Subcultures and Consumer Behaviour, Cross Cultural Consumer Behavior, Changing Indian Core Values.

Module IV

Consumer decision process and post-purchase behaviour Opinion Leadership, Dynamics of opinion Leadership Process, the Motivation behind Opinion Leadership, the Diffusion Process, the Adoption Process, Levels of consumer decision making, Models of Consumer Decision Making.

Module V

Additional Dimensions Consumerism & consumer protection & difficulties and challenges in predicting consumer behaviour & online consumer behavior & organizational and industrial buyer behavior & consumer behaviour in Indian context & emerging issues.

Text Books:

1. Consumer Behaviour - Atish Singh – Himalaya Publishing House, 2016.

Reference books:

1. Ramanuj Majumdar, Consumer Behaviour, Prentice Hall of India, New Delhi, 2011.
2. Consumer Behavior, Raju M.S, Vikas Publishing House Pvt. Ltd., New Delhi, 2015.
3. Leon G. Schiffman, Kanuk Leslie Lazar, Consumer Behavior, PHI Learning, New Delhi, 2016

Name of the Programme/Semester: M. Com - IV	Branch: Business Studies
Subject: Marketing Research	Subject Code: ODL/MCM406
Total Marks for Evaluation: 70	Credit: 04

Course Objective: The objective of this paper is to equip students with the fundamentals of research and to provide ground for learning advanced analytical tools used in research.

Course Outcomes:

After successfully completion of this course, the students will be able

- CO1: Describe the meaning of research.
CO2: Understand different types of market research and their functions.



- CO3: Understand various market research tools and measurement scale.
CO4: Describe sampling in market research and its report formation.
CO5: Explain the professional standards of Professional Marketing research agencies

COURSE CONTENTS

Module I

Marketing Research-Basic understanding.

Meaning of Market Research & Marketing Research, Role of Marketing Research in Marketing Management, process of Marketing Research, Ethical Issues in Marketing Research, Nature & contents of Ethical Issues.

Module II

Branches of Marketing Research.

Consumer Research - Meaning & Scope, Need, Functions. Product Research - Meaning & Scope, Importance. Advertising Research - What to Test, When to Test. Media Research - Functions of Media Research. Motivational Research - Meaning uses & Limitations. Techniques - Marketing Research in India.

Module III

Marketing Research Proposal & Design & Scales of Measurement

Marketing Research Proposal – Meaning, Elements of Research Proposal. Marketing Research Design – Its Meaning, Its Importance, Types of Research Design, Criteria of good Research Design. Scales of Measurement – Meaning of Measurement in Marketing Research, criteria of sound Measurement of Marketing Research.

Module IV

Sampling in Marketing Research & Marketing Research Report

Meaning of sampling, steps of sampling process, Types of sampling plans, Meaning of Marketing Research Report, writing criteria of Marketing Research Report, Proforma / Format of a Market Research Report, Types of Research Report

Module V

Managing Marketing Research

Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,-- structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson.

Text Books:

1. Essentials of Marketing Research by S.A. Chunawala – Himalaya Publishing House.
2. Marketing Research By B.S.Goel - Pragati Prakashan, Meerut (UP)

Reference books

1. Marketing Management by Kotler, Keller, Koshy, Jha, (13th Edition Pearson.)

Duration of the Programme:

The minimum duration of the programme is 02 years and maximum duration is 04 years.



Satya

Arshant

Dharmendra

Medium of the Programme:

English is the medium of the programme and examination may be written in English or Hindi as per the learner's choice of the medium.

Requirement of Faculty and Supporting Staff:

Supporting staff will be deputed at the learner supported Centre as per the need of course curriculum.

Category	Existing
Professor	00
Associate Professor	02
Assistant Professor	01

Instructional Delivery Mechanism and Usage of Media:

As the programme will offer in MATS Centre of Open and Distance Education mode, there are various instructional delivery mechanisms and media will be used to effectively deliver content to the learners. The programme delivery mechanism used by MCDOE follows a multimedia approach for instructions, which are as follows:

- The printed self-learning material (SLM) which covers all the metrics of the programme will be delivered to the learners for every course.
- Learning Management System (LMS) is an online platform that provides a centralized location for students to access learning content, engage in discussions, submit assignments, and take assessments. The LMS provides a user-friendly interface that is accessible on multiple devices, such as desktops, laptops, tablets, and smartphones.
- Webinars can be used for lectures, discussions, or interactive sessions with students. Pre-recorded video lectures can be used to deliver course content in a concise and engaging way. Interactive multimedia includes simulations, games, and quizzes that are designed to reinforce learning.
- Discussion forums can be used to facilitate group discussions, peer-to-peer learning, and to provide feedback and support. Open and face-to-face counselling will be provided by academic counsellors appointed for the programme.
- The counselling sessions are held as per schedule drawn by the MCDOE. These counselling sessions are held in non-working hours for the learners so they can



attend the counselling session properly and regularly to enhance their learning skills.

- Live session will be conducted through the use of Internet Communication Technologies (ICT) from the University's studio, the schedule of which is made available at the Learner Support System.
- Programmes which have industrial training/practical/ project component are held at University's learners support centers and Attendance of the learner in this part of the courses is compulsory. As per guidelines Project Work of the programme will be done by the learners and regarding this a complete guide will be deliver to the learner along with study material.
- The SLM will be dispatched periodically to the enrolled learners for each course of the programme. These SLM's will be very helpful to the learners in effective learning. The assignment for internal assessment of learner's shall be deliver to the learners along with the SLM. Online modules are also available in the University's website for some programme.
- The contact classes and counselling schedule will be of 30 days in a year which will be divided as 15 days in each semester. The schedule of contact classes of the programme shall be communicated to the student through the various medium.

Learner Support Services:

MATS Centre for Open and Distance Education has a fully-fledged Learner Support Services to provide guidance and help to its learners. All the necessary information has been provided to all the learner via various medium like website, helpdesk, email and by person-to-person interaction via teleconferencing and calling.

Nature of Contact Classes:

Based on the course material, the counsellors are expected to guide and talk with the learners during the contact class sessions. By talking with their coworkers and the counsellor during contact sessions, the learners can work through their problems and this will help them to understand the programme objectives to learn with ease. In addition to these contact sessions, learners must participate in various training programs run by the relevant learner support system provided by the University which also including practical training approach as per Programme's structure.



Salyn
Shivani
Dharmendra

Counseling Session & Structure of Study in ODL Mode:

Delivery in ODL Mode:

S. No	Course Code	title of the Course	Credit	Total Hours of Study	Counseling and Study Structure (Hours)			
					Face to Face Counseling	Self Study	Practical	Assignments
First Semester								
1	ODL/MCM101	Research Methodology	4	120	20	60	0	40
2	ODL/MCM102	International Business	4	120	20	60	0	40
3	ODL/MCM107	Apprenticeship Training	4	120	20	60	0	40
4	ODL/MCM103	Financial Institutions and Market Services (Elective I)	4	120	20	60	0	40
5	ODL/MCM104	Advanced Financial Management (Elective II)	4	120	20	60	0	40
6	ODL/MCM105	Brand Management Elective I	4	120	20	60	0	40
7	ODL/MCM106	Advertising and Sales Management Elective II	4	120	20	60	0	40

[Handwritten signatures]



Second Semester								
S. No	Course Code	title of the Course	Credit	Total Hours of Study	Counseling and Study Structure (Hours)			
					Face to Face Counseling	Self Study	Practical	Assignments
1	ODL/MCM201	Business Policy & Strategic Management	4	120	20	60	0	40
2	ODL/MCM202	Entrepreneurship Development	4	120	20	60	0	40
3	ODL/MCM207	Research Project/Internship	4	120	20	60	0	40
4	ODL/MCM203	International Finance (Elective I)	4	120	20	60	0	40
5	ODL/MCM204	Security Analysis and Portfolio Management (Elective II)	4	120	20	60	0	40
6	ODL/MCM205	Rural Marketing (Elective I)	4	120	20	60	0	40
7	ODL/MCM206	Logistics and Supply Chain Management (Elective II)	4	120	20	60	0	40

Third Semester								
S. No	Course Code	title of the Course	Credit	Total Hours of Study	Counseling and Study Structure (Hours)			
					Face to Face Counseling	Self Study	Practical	Assignments
1	ODL/MCM301	Statistical Analysis	4	120	20	60	0	40
2	ODL/MCM302	Project Management	2	60	10	30	0	20
3	ODL/MCM303	Corporate Tax Planning & Management	4	120	20	60	0	40
4	ODL/MCM308	Yoga & Meditation	2	60	10	30	0	20



Solys

Sachin

Dharmendra

5	ODL/MCM304	Corporate Finance (Elective I)	4	120	20	60	0	40
6	ODL/MCM305	International Financial Management (Elective II)	4	120	20	60	0	40
7	ODL/MCM306	Service Marketing (Elective I)	4	120	20	60	0	40
8	ODL/MCM307	Customer Relationship Management (Elective II)	4	120	20	60	0	40

Fourth Semester								
S. No	Course Code	title of the Course	Credit	Total Hours of Study	Counseling and Study Structure (Hours)			
					Face to Face Counseling	Self Study	Practical	Assignments
1	ODL/MCM401	Quantitative Techniques	4	120	20	60	0	40
2	ODL/MCM402	Production Management	4	120	20	60	0	40
3	ODL/MCM407	Dissertation/Project Work/Case Studies	4	120	20	60	0	40
4	ODL/MCM403	Financial Derivatives (Elective I)	4	120	20	60	0	40
5	ODL/MCM404	Insurance and Risk Management (Elective II)	4	120	20	60	0	40
6	ODL/MCM405	Consumer Behavior (Elective I)	4	120	20	60	0	40
7	ODL/MCM406	Marketing Research (Elective II)	4	120	20	60	0	40

[Signature]

[Signature]

[Signature]

[Signature]



F. Procedure for Admission, Curriculum Transaction and Evaluation:

The eligibility for the admission is passed in graduation examination or equivalent. Learners have the convenience of accessing all the information related to admission procedure and other information through the University's website or by contacting the helpdesk number. They can download the admission form from the university website and send it through either online or offline mode. Upon receipt, the University will scrutinize the documents and process the payment of fees. Once the fees are cleared, the admission will be confirmed, and an enrollment number will be issued to the learner.

▪ **Fee Structure:**

The fee structure of the programme is as follows:

Programme	Semester Tuition Fees	Semester Examination Fees	Registration Fees (One Time)
M. COM	7000	1500	1000

▪ **Examination and Evaluation System:**

Evaluation shall be based on continuous assessment, in which sessional work and the terminal examination shall contribute to the final grade. Sessional work shall consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study. Progress towards achievement of learning outcomes shall be assessed using the following: time-constrained examinations; closed-book and open-book tests; problem-based assignments; observation of practical skills; individual project reports (case-study reports); team project reports; oral presentations, including seminar presentation; viva voce interviews; computerized adaptive assessment, examination on demand, modular certifications, etc.

Each course shall correspond to an examination paper comprising of external and internal evaluations. The semester end theory examinations for Major, Minor, Open/Generic and DSC (Discipline specific Course) vocational, value added, SEC (Skill Enhancement Course) and AEC (Ability Enhancement Course) shall be of a duration as promulgated through the examination's regulations approved by the



Sodhy

Schur

Dharmendra
S

Academic Council of the University. The credit structure for theory/Practical/tutorial, internal, external examinations and total marks for an examination shall be as per the programme structure approved by the Academic Council of the University as per UGC norms. Students shall acquire a minimum passing mark in internal and external examinations separately to be declared as pass in the respective courses, as prescribed by the Academic Council.

1. The academic performance of a candidate shall be evaluated in respect of the courses of study prescribed for each semester through the evaluation. The evaluation of students admitted in the programme shall be based on:
 - 1.1. End Semester Examinations - 70% marks of total marks and
 - 1.2. Continuous Internal Assessment - 30% of total marks
2. The End Semester examinations shall be held as per the academic calendar notified by the University and the duration of end semester examination shall be of three or two hours.
3. The minimum percentage of marks to pass the programme in each semester shall be 40% in each course comprising of end semester examinations and continuous evaluation.
4. A programme shall have a specified number of credits in each semester. The number of credits along with grade points that the student has satisfactorily cleared shall measure the performance of the student.
5. Semester examination results shall have following categories:
 - 5.1. Passed, i.e., those who have passed in all courses of the semester examination in internal and external examination separately.
 - 5.2. Promoted (ATKT), i.e., those who have earned minimum 50% of credits in a particular year including both the semesters (even and odd) or those who have earned any number of credits in odd semester.
 - 5.3. Detained, i.e., those who are not promoted as per the above provisions shall be detained. Such students have to appear in the examination of next academic session to earn required credits (excluding the credits already earned) as per the provisions of this ordinance and only then he/she may continue the programme within stipulated period as per the provisions of this ordinance.
6. However, a student of any semester who has been detained/ not appeared in

Q. 1 to 4

Satya Jaiswal
Shamand S IP



examination due to less attendance/ not applied for examination/ applied but not appeared shall be out from the programme. Such a student has to take admission in the next session as an ex-student through the procedure adopted/notified by the University.

▪ **Continuous Internal Assessment:**

1. Continuous Internal Assessment shall be of 30% marks of total marks allotted for the course.
2. The components for continuous internal assessment for each course shall be decided by the Board of Studies of concerned subject.
3. Continuous Internal assessment shall be carried forward in case of ATKT students, there shall not be any provision of conducting internal assessment tests for ATKT students at any circumstances.

▪ **Evaluation and Certification of MOOCS and Vocational Courses:**

The guidelines of the University/SWAYAM portal/UGC shall be followed for evaluation and certification of MOOCs, Vocational Courses, Field Projects/ Internship/ Apprenticeship/ Community engagement and service/ Honours with Research Project.

▪ **Letter Grade and Grade Point:**

The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the student's performance in a given semester. The SGPA is based on the grades of the current term, while the Cumulative GPA (CGPA) is based on the grades in all courses taken after joining the programme of study.

The University may also mention marks obtained in each course and a weighted average of marks based on marks obtained in all the semesters taken together for the benefit of students.

Grading System

Letter Grade	Grade Points	Description	Range of Marks (%)
O	10	Outstanding	>90 to <=100
A+	9	Excellent	>80 to <=90
A	8	Very Good	>70 to <=80
B+	7	Good	>60 to <=70
B	6	Above Average	>50 to <=60



Sahya *Sahav* *Dharmend S 28*

C	5	Average	>40 to <=50
P	4	Pass	=40
F	0	Fail	<40
Ab	0	Absent	Absent

■ **Computation of SGPA and CGPA:**

UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- I The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

$$\text{SGPA (Si)} = \sum (C_i \times G_i) / \sum C_i$$

Where C_i is the number of credits of the i th course and G_i is the grade point scored by the learner in the i th course.

Example of Computation of SGPA

Semester	Course	Credit	Letter Grade	Grade point	(Credit x Grade)
1	Course 1	3	A	8	3 x 8 = 24
1	Course 1	4	B +	7	4 x 7 = 28
1	Course 1	3	B	6	3 x 6 = 18
1	Course 1	3	O	10	3 x 10 = 30
1	Course 1	3	C	5	3 x 5 = 15
1	Course 1	4	B	6	4 x 6 = 24
		20			139
SGPA					139/20=6.95

- II The Cumulative Grade Point Average (CGPA) is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \sum (C_i \times S_i) / \sum C_i$$

where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]



Example of Computation of CGPA

Semester 1	Semester 2	Semester 3	Semester 4
Credit 20 SGPA 6.9	Credit 20 SGPA 7.8	Credit 20 SGPA 5.6	Credit 20 SGPA 6.0
CGPA= (20 x 6.9 + 20 x 7.8 + 20 x 5.6 + 20 x 6.0)/80 = 6.6			

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

On completing all requirements for the award of the undergraduate certificate/ diploma/ degree, the CGPA shall be calculated, and this value shall be indicated on the certificate /diploma/degree. The 2-years (4 semester) should also indicate the Division obtained as per following Table:

Distribution of Divisions

Division	Criterion
First division with distinction	The candidate has earned minimum number of credits for the award of the degree with CGPA of 7.5 or above
First division	The candidate has earned minimum number of credits required for the award of the degree with CGPA of 6.0 above but less than 7.5
Second division	The candidate has earned minimum number of credits required for the award of the degree with CGPA of 4.5 or above but less than 6.0
Third Division	The candidate has earned minimum number of credits required for the award of the degree with CGPA of 4.00 or above but less than 4.5

Note: The conversion of CGPA into percentage shall be as followed to facilitate its application in other academic matters.

Equivalent Percentage = CGPA×10. The percentage shall be rounded off up to the second decimal point.

The candidate shall be awarded a degree when he/she successfully earns the minimum required credits for the degree.



Salya *Salya* *Dharmend*

▪ **Issue of Transcript:**

Based on the recommendations on Letter grades, grade points and SGPA and CGPA, the university shall issue the transcript for each semester and a consolidated transcript indicating the performance in all semesters.

▪ **Credit Transfer:**

1. The credit transfer shall be implemented as per the policy of the University framed in accordance with the guidelines issued by the UGC from time to time.
2. The member institutions of the Academic Bank of Credit established vide University Grants Commission (Establishment and Operation of Academic Bank of Credits in Higher Education) Regulations 2021 shall accept and transfer the credits as per the provisions of this regulation as amended from time to time.
3. Except for the cases of provisional promotions, the university shall facilitate credit transfer of students between them however, the student may be required to fulfil some eligibility criteria, drawing parity for a course, framed by the University in which the student seeks admission.

G. Requirement of the Laboratory Support and Library

Resource:

In an Open and distance learning M. Com., programme, practical learning will be facilitated through various interactive methods such as case studies, business simulations, real-world projects, and virtual collaboration tools. Case studies will enable students to analyze real business scenarios, helping them develop critical thinking and decision-making skills. Business simulations will provide a virtual environment where students can apply theoretical concepts to practical business challenges. Additionally, industry-relevant projects will allow students to gain hands-on experience by working on real-world business problems. Instructors will record expert-led sessions, provide access to video lectures, and use webinars and live discussions to demonstrate key business strategies. Students will also have opportunities to engage in group discussions, role-playing exercises, and virtual internships, ensuring an immersive and application-oriented learning experience.

H. Cost Estimates of the Programme and the Provision:

This programme was already designed and developed in the conventional mode. In this

Signature
Satya Mishra
Dharmendra S



process of overall development according to the current scenario, the cost estimate of all the metrics, components, equipment, advanced lab & maintenance cost for this programme comes to amount of Rs. 2344200 and provision is made of Rs. 2400000.

I. Quality Assurance Mechanism and Expected Programme

Outcomes:

The programme structure of Open and open and distance learning M.Com. programme is developed under the guidance of the expert committee and Board of Studies and Faculty Board. It is developed as per the guideline of statutory bodies. It is approved by Board of Studies, Faculty Board and Academic Council of the University. Every year the curriculum of the course will be reviewed as per the need of IT Industry and forwarded to the Board of Studies, Faculty Board and Academic Council with suggestions. The changes in the course curriculum as per the needs and requirements from time to time. The University will help the passed-out students in their placement in different industries through the training and placement cell.

Expected Outcomes of the Programme:

1. Understand and apply the foundational principles of commerce, finance, and business management to conceptualize financial models and strategies for solving defined business challenges.
2. Identify, critically analyze, and formulate complex financial and business problems using fundamental concepts of accounting, economics, and business administration.
3. Transform intricate business scenarios and contemporary economic issues into structured problems, investigate them, and propose integrated solutions using emerging business technologies and data analytics.
4. Design and conduct financial and market research, analyze data, and derive well-informed conclusions for effective decision-making.
5. Select and utilize modern financial tools, business intelligence software, and analytical techniques to develop innovative commercial solutions.
6. Apply and uphold professional ethics, corporate governance, and regulatory frameworks in a dynamic global economic environment.
7. Recognize the need for continuous learning and develop the ability to engage in lifelong professional development in the field of commerce and business management.



Salya

Sobane

Dhamod

8. Integrate management principles with commerce knowledge to effectively lead and execute business projects in multidisciplinary environments.
9. Communicate effectively with the business community and society by producing comprehensive financial reports, business documentation, and impactful presentations.
10. Acknowledge the economic, environmental, social, legal, and ethical implications of business activities and uphold responsibilities relevant to professional practice.
11. Work collaboratively as a team member or leader in diverse and multidisciplinary business environments.
12. Identify entrepreneurial opportunities, develop a visionary approach, and leverage innovative business ideas to create economic value and contribute to societal development.

[Signature]

Satyajit
Satyajit
Dhyanendra
S

