



# **Gokul Global University**

## **Faculty of Commerce & Management**

### **Masters Of Commerce**

#### **Programe Outcome:**

**PO1:** To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.

**PO2:** To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.

**PO3:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.

**PO4:** To enable a student well versed in national as well as international trends.

**PO5:** To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.

**PO6:** To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

#### **Programe Specific Outcome:**

**PSO1:** Develop an ability to apply knowledge acquired in problem solving.

**PSO2:** Ability to work in teams with enhanced interpersonal skills and communication.

**PSO3:** The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.

**PSO4:** Ability to work in MNCs as well as pvt, and public companies.

**PSO5:** To develop team work, leadership and managerial and administrative skills.



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**Program:** Masters of Commerce

**Subject / Branch:** Commerce

**Year:** Ist

**Semester:** 1<sup>ST</sup>

**Course Title:** Management concept & Theory

**Course Code:** FCM 210101

**Course Type:** Compulsory

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Management concept & Theory is the study of to understand management concepts in order to implement the best practices of management in real world.

**Course Objective:**

1. To enable the students to study the evolution of Management,
2. To study the functions and principles of management.
3. To learn the application of the principles in an organization.
4. To enable the effective and barriers communication in the organization
5. To study the system and process of effective controlling in the organization.

**Course Outcome:**

At the end of the course, the student will be able to,

1. Understand the concepts related to Business
2. Demonstrate the roles, skills, and functions of management.
3. Understand the complexities associated with the management of human resources in the organizations and integrate the learning in handling these complexities.
4. Analyze the challenges and opportunities associated with organizational change.





### Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

### Content

Unit	Description in detail	Credit	Weightage
I	<b>SCHOOL OF MANAGEMENT THOUGHTS</b>  Meaning and need of management theory, concept of scientific, human behaviour, social system, decision theory, quantitative and contingency school of management, conflict between various management school.	1	25 %
II	<b>MANAGERIAL FUNCTIONS-1</b>  Definition, features, advantages, disadvantages and types of planning.  Definition, principles, importance of organizing and classical theory, system theory and contingency theory of organization.	1	25 %
III	<b>MANAGERIAL FUNCTION-2</b>  Definition and features of staffing, directing and coordinating. Definition, features, process and techniques of controlling, controlling and management by exception, design of effective control system.	1	25 %
IV	<b>MOTIVATION &amp; LEADERSHIP</b>	1	25 %





	(a) Motivation: Definition, feature and importance of motivation  (b) Leadership: Definition, features and types of leadership theories.		
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### Reference Books:

1. Luthans Fred Organizational behavior, Tata McGraw Hill, New Delhi
2. Prasad L.M, Principles and Practice of Management, Sultan Chand&Sons, New Delhi.
3. Shukla Madhukar, understanding organizations: Organization Theoryand practice in India, prentice Hall, New Delhi.
4. Robbin's son Stephen p, Organizational behavior, prentice Hall, New Delhi.

### Suggested Readings:

The students will have to refer to past issues of the following journals in order to get relevant topic/ information pertaining to the subject.

Management: Concept, Theory and Practices by S.N. Chand

### Online Resources:

1. <https://www.referenceforbusiness.com/management/Log-Mar/Management-Thought.html>
2. <https://www.uou.ac.in/sites/default/files/slm/HM-104.pdf>
3. <https://www.economicdiscussion.net/management/schools-of-management-thought/31583>
4. [https://www.academia.edu/4352073/Schools\\_of\\_Management\\_Thought\\_SCHOOLS\\_OF\\_MANAGEMENT\\_THOUGHT\\_Structure](https://www.academia.edu/4352073/Schools_of_Management_Thought_SCHOOLS_OF_MANAGEMENT_THOUGHT_Structure)

### Practical / Activities:

1. Students should select a particular industry and select more than two listed companies and do comparative management system and analysis them and prepare a report and give a presentation.





## Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	1	-	-	2	-	-	1	1	2	-
CO-2	2	-	1	3	-	-	-	2	-	3	1
CO-3	-	3	-	-	3	3	2	-	-	2	-
CO-4	1	-	-	-	-	-	2	1	2	-	2





**Program:** Masters of Commerce

**Subject /Branch:** Commerce

**Year:** Ist

**Semester:** Ist

**Course Title:** Business Environment and policy **Course Code:** FCM 210102

**Course Type:** Compulsory

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any University)

**Rationale:** Business Environment and policy is the study of to understand Business Environments in order to implement.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

**Course Objective:**

1. To enable students to evaluate business and its environment.
2. To enable students to understand business and society.
3. To enable students to discuss the contemporary issues in business.
4. To enable students to examine and evaluate business in International Environment.

**Course Outcome:**

1. To make the students aware about the Business and Business Environment.
2. To develop entrepreneurial awareness among students.
3. Analyze the challenges and opportunities of conducting business in an international context.
4. Understand the process of policy implementation and its role in achieving organizational goals.

**Content**



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Unit	Description in detail	Credit	Weightage
I	Introduction to business environment	1	25 %
II	Meaning and significance of Business Environment, Nature of Business Environment, Micro and Macro Environment, Environment Analysis.	1	25 %
III	Economic environment of business and economic policy	1	25 %
IV	Element of Economic Environment, Advantages of Economic Environment, Economic System and Business Environment, Economic Planning in India, Government Policies, Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy.	1	25 %

### Reference Books:

1. Essentials of Business Environment (2007), K. Aswathappa, Himalaya Publishing House.
2. Indian Economy (2006), PuddraDutt & K P M Sundaram, S.chand.
3. Indian Economy (2009), Mishra and Puri, Himalay Publishing House
4. Business Environment (1999) K Chidambaram & V Alagappan, Vikas Publishing House

### Suggested Readings:

1. Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi
2. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi
3. MISHRA AND PURI, Indian Economy, Himalaya Publishing House, New Delhi
4. Business Environment Raj Aggarwal Excel Books, Delhi

### Online Resources:



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5. <https://www.taxmann.com/post/blog/business-environment-meaning-characteristics-and-importance/>
6. <https://www.mgkvp.ac.in/Uploads/Lectures/47/1416.pdf>
7. <https://byjus.com/commerce/business-environment/>
8. <https://study.com/academy/lesson/what-is-the-economic-environment-in-business-definition-importance-factors.html>

### Practical / Activities:

1. Collect data of fifth data of the pricing practices followed for different products and analyzer any other topic which has contemporary practical relevance.

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	-	1	-	-	2	1	-	1	1	2	-
CO-2	-	-	3	3	-	-	-	2	-	3	-
CO-3	-	3	-	-	3	-	2	-	-	2	-
CO-4	1	-	-	-	-	2	2	1	2	-	2







**Program:** Masters of Commerce

**Subject /Branch:** Commerce

**Year:** : 1<sup>st</sup>

**Semester:** : 1<sup>st</sup>

**Course Title:** Financial Management

**Course Code:** FCM 210103

**Course Type:** Compulsory

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any University)

**Rationale:** Financial Management is the study of to understand Financial Management in order to implement the best practices in corporate as well as business.

### Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

### Course Objective:

1. Provide an in-depth view of the process in financial management of the firm
2. Develop knowledge on the allocation, management and funding of financial resources.
3. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
4. Enhancing student's ability in dealing short-term dealing with day-to-day working capital decision; and also, longer-term dealing, which involves major capital investment decisions and raising long-term finance.

### Course Outcome:

On completion of this course, the students will be able to

1. An understanding of the role of financial management in business firms and the essentials of corporate finance.
2. Understand and apply capital budgeting techniques, and apply the theory of capital structure to assess a firm's leverage and the cost of capital.



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3. The analytical ability to develop and utilize accounting data, financial data, and other information to solve complex and unstructured business.
4. Develop strategies for managing and mitigating financial risks.

## Content

Unit	Description in detail	Credit	Weightage
I	<b>FINANCIAL MANAGEMENT</b>  Meaning and Definition of Management Accounting. Utility and Limitation of Management Accounting. techniques of Financial Accounting and Cost Accounting. Limitation of Financial Accounting. Difference Between Financial cost and Management Accounting	1	25 %
II	<b>(A) COST OF CAPITAL</b> Meaning and Importance of cost of capital, calculation of cost of debt Preference share capital, Equity Share Capital, Retained Earning, Companied Cost of capital (Weighted), Cost of Equity and CAPM.  <b>(B) CAPITAL STUCTURE THEORIES.</b>  Traditional and M.M Hypothesis without tax and with taxes, Determining Capital structure in practice.	1	25 %
III	<b>CAPITAL BUDGET</b>  Nature of Investment Decision, Investment Evaluation criteria, internal Rate of Return, Net Present Value, Payback period, profitability Index, Accounting Rate of Return, Risk Analysis in Capital Budgeting, Comparison of NPV and IRR.	1	25 %
IV	<b>MANAGEMENT OF WORKING CAPITAL</b>  Meaning, Significance and type of working capital, calculation operating cycle Period and estimation of working capital requirement, Financing of Working Capital and norms of Bank Finance, Dimension of Working Capital.	1	25 %

## Reference Books:

1. Financial Management, By Prasanna Chandra
2. Financial Management, By R.P Rastogi

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3. Financial Management, By Ravi Kishore
4. Financial Management, By Inamdar
5. Financial Management, Principle and Practice, By Maheshwari S

### **Suggested Books:**

1. Pandey, I.M, (2015), "Financial Management", 11th Edition, Vikas Publication, New Delhi.
2. Sinha, Pradeep Kumar, (2009), "Financial Management", 5th Edition, The World Press, Calcutta.

### **Online Resources:**

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
2. [https://www.diffen.com/difference/Financial\\_Accounting\\_vs\\_Management\\_Accounting](https://www.diffen.com/difference/Financial_Accounting_vs_Management_Accounting)
3. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-Oct.pdf>

### **Practical / Activities:**

1. Student provide practical knowledge to do financial management.
2. Solve case studies.

### **Mapping:**

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	1	-	-	2	1	-	1	1	2	-
CO-2	-	2	3	3	-	-	2	2	-	-	-
CO-3	2	-	-	-	1	-	2	-	-	2	-
CO-4	1	-	1	-	-	2	-	1	2	-	1





**Program:** Masters of Commerce

**Subject /Branch:** Commerce

**Year:** 1<sup>st</sup>

**Semester:** 1<sup>st</sup>

**Course Title:** Corporate Communication **Course Code:** FCM 210104

**Course Type:** Compulsory

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Corporate Communication is the study of to understand Communication in order to implement the best practices in corporate as well as business.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

**Course Objective:**

1. To develop an awareness about the complexity of communication in a dynamic business environment.
2. To develop effective oral, writing and listening skills among learners.
3. To demonstrate the effective use of communication technology.

**Course Outcome:**

1. To make the students aware about the business communication.
2. To understand the process and importance of communication.
3. Demonstrate proficiency in written and oral communication skills
4. Enhance interpersonal communication skills for effective collaboration within teams.

**Content**





Unit	Description in detail	Credit	Weightage
I	<b>INTRODUCTION</b>  Nature of communication, communication process and stages in communication cycle, barriers to effective communications, formal and informal communication, communication channels, verbal and non-verbal communication, organisational culture, communication and ethics.	1	25 %
II	<b>ESSENCIAL OF COMMUNICATION</b>  Process of Communication  7 Cs of communication  Barriers to communication  Means of communication oral, written audio-visual	1	25 %
III	<b>CORPORATE ETIQUETTE, MANNERISMS AND GROOMING</b>  Introduction to Etiquette, Benefit of etiquette, office etiquette, Telephonic etiquette, Email etiquette, Dining Etiquette, Business meeting Etiquette, personal Behavior and Grooming	1	25 %
IV	<b>RECRUITMENT AND EMPLOYMENT CORRESPONDENCE</b>  Job application letter, curriculum Vieta/ resumes, employment, interview, references, offers of employment, job description, letter of acceptance, letter of resignation.	1	25 %







### Reference Books:

1. Kaul,Asha, Business Communication, Prentice Hall of India Ltd, New Delhi.
2. Paul,Rajendra, Essentials of Business Communication Sultan Chand& Sons.
3. Rai Urmila, English Language Communication Skills, Himalaya Publishing House.

### Suggested Books:

1. YousafzaiMalala. I Am Malala, Weidenfeld& Nicolson, U.K.
2. Bach Richard. IllusionsII, Create Space Independent Publishing Platform (Amazon).
3. Pillai, Radhakrishnan. Corporate Chanakya,Jaico Publishing House, Mumbai.
4. Tzu, Sun. The Art of War, Fingerprint Publishing (Amazon).
5. Goldratt, Eliyahu M. The Goal,Productivity & Quality Publishing (Amazon).

### Online Resources:

1. <https://odl.ptu.ac.in/SLM/B.com/2nd/BCOP%20205.pdf>
2. [https://ddceutkal.ac.in/Syllabus/MA\\_English/Paper\\_21.pdf](https://ddceutkal.ac.in/Syllabus/MA_English/Paper_21.pdf)
3. <http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf>
4. <https://mu.ac.in/wp-content/uploads/2022/02/Business-Communication.pdf>

### Practical / Activities:

- 1.Practice for Writing
- 2.Practice for Reading
3. Practice for Speaking
- 4.Practice for Listening







## Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	-	-	-	1	2	3	-	1	1	2	-
CO-2	-	-	3	-	-	-	2	3	-	-	-
CO-3	2	-	-	-	1	-	3	-	-	2	-
CO-4	1	1	1	2	-	2	-	1	3	-	1





**Program:** Masters of Commerce

**Subject /Branch:** Commerce

**Year:** Ist

**Semester:** Ist

**Course Title** Corporate Financial Accounting

**Course Code:** FCM 210105

**Course Type:** Compulsory

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale** : Corporate financial accounting is the study of to understand corporate accounting in order to implement the best practices in corporate as well as business.

### Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

### Course Objective:

1. Construct the financial statements of company within the frame work of Indian AS
2. Develop a process for redemption of Preference shares
3. Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd.
4. Calibrate the procedure involved in Amalgamation of companies
5. Calibrate the procedure involved in Absorption of companies
6. Explain the implication of unethical accounting practices on the society.

### Course Outcome:

1. This course aims to enlighten the students on the accounting procedures followed by the Companies.
2. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company
3. Analyze financial statements to assess the financial health and performance of a corporation.

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4. Understand the accounting principles for consolidated financial statements.

### Content

Unit	Description in detail	Credit	Weightage
I	<b>ACCOUNTING STANDARD</b>  AS2 Inventory valuation  AS9 Revenue Recognition  AS10 Accounting for Fixed Assets  AS20 Earning Per Share	1	25 %
II	<b>HOLDING COMPANY ACCOUNT-1</b>  Preparation of necessary statements (which are to be annexed with parent company's final accounts) as per section 212 of the Companies Act, 1956.	1	25 %
III	<b>HOLDING COMPANY ACCOUNT-2</b>  consolidated Balance Sheet (as per AS 21):Consolidated -Intercompany transaction-issue of bonus shares- Revaluation of fixed Assets- Debenture and Preference share of subsidiary company- Dividend- Holding Company with two subsidiary companies only (direct interest or chain holding)	1	25 %
IV	<b>HIRE PURCHASE TRADING ACCOUNTING</b>  Hire Purchase Trading Account  Debtor stock method or hire purchase adjustment method	1	25 %





### Reference Books:

1. Rana T. J: Advanced Accountancy, Sudhir Prakashan, Ahemdabad
2. Gupta, R. L: Advanced Financial Accounting, S. Chand & Co. New Delhi.
3. Monga, J.R: Advanced financial Accounting, Mayur Paperbacks, Noida

### Suggest Books:

1. B. M. Lal Nigam & G. L. Sharma: Advanced Accountancy.
2. Jain & Narang: Corporate Accounting.
3. M. A. Arunachalam & K. S Raman: Advanced Accountancy.
4. Maheshwari: Advanced Accountancy Vol. I & II.
5. Rup Ram Gupta: Advanced Accountancy.
6. S. N. Maheshwari: Corporate Accounting
7. Gupta, R. L: Advanced Financial Accounting, S. Chand & Co. New Delhi.
8. Monga, J.R: Advanced financial Accounting, Mayur Paperbacks, Noida

### Online Resources:

1. <https://quickbooks.intuit.com/in/resources/accounting/as-2/>
2. <https://wirc-icai.org/images/material/Valuation-Inventories-Accounting-Investments-&-Cash-Flow-Statement-PG.pdf>
3. <https://cleartax.in/s/as-20-earnings-per-share>

### Practical / Activities:

1. Case studies,
2. Business Quiz etc.





## Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	-	2	1	-	3	-	1	1	-	2
CO-2	-	-	3	-	-	-	2	3	-	-	3
CO-3	-	3	-	-	3	-	3	-	-	3	-
CO-4	1	-	-	2	-	2	-	1	3	-	-





**Program:** Masters Of Commerce

**Subject / Branch:** Commerce

**Year :** 1<sup>st</sup> Year

**Semester :** II<sup>nd</sup>

**Course Title:** Marketing Management

**Course Code:** FCM 220101

**Course Type:** Complementary

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Marketing management is the study of to understand marketing in order to implement the best practices of marketing in real world.

### Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

### Course Objectives:

1. The objective of this subject is to understand various facets of marketing management and to develop the ability to take decision and plan, execute and control marketing strategies towards attainment of organizational goals.

### Course Outcomes :

1. Students shall be able to get introduced and understand the knowledge of marketing management with the need, importance and process of marketing planning and control, enhancing their ability for the dynamic nature of marketing.
2. Attainment of organizational marketing goals.
3. Understand the concept of market segmentation.
4. Develop strategies for effective channel management and distribution.

### Content

Unit	Description in detail	Credit	Weightage
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I	<b>Conceptual Foundation</b> <ul style="list-style-type: none"> <li>What is marketing? - Core concepts of marketing – markets, marketing management.</li> <li>Production concept, product concept, selling concept, marketing concept.</li> <li>Difference between selling and marketing – consumerism – causes of consumerism – consumer movements.</li> </ul>	1	25%
II	<b>Buying Behavior and Target Marketing</b> <ul style="list-style-type: none"> <li>7 O's model of consumer behaviour</li> <li>Major factors influencing buying behaviour/Buying process</li> <li>Business markets Vs consumer markets, systems buying and selling</li> <li>Major factors influencing business buying – purchase process.</li> <li>Levels of market segmentation – bases for segmenting consumer markets – base for segmenting business markets – requirements for effective segmentation.</li> </ul>	1	25%
III	<b>Marketing Mix</b> <ul style="list-style-type: none"> <li>Product: Concept of product, Product item, Product line and Product mix, Concept of Product Life Cycle, stages of PLC and Marketing strategy,</li> <li>Meaning of Brand &amp; Brand equity.</li> <li>Pricing: Objectives, Factors affecting pricing decision, Orientation (methods)-cost,demand and competition, Discriminatory pricing.</li> <li>Place: Functions of Channels of Distribution, Levels of Channels of Distribution, Factors affecting choice of Channels of distribution, Retailing &amp; Whole selling.</li> <li>Promotion: Definition, consumer promotions, trade promotions, business promotions – purpose of sales promotion – major decisions in sales promotion – pitfalls of sales promotion.</li> </ul>	1	25%
IV	<b>Personal Selling</b> <ul style="list-style-type: none"> <li>Approaches in sales training</li> </ul>	1	





	<ul style="list-style-type: none"> <li>• Major steps in personal selling</li> <li>• Factors contributing to the growth of direct marketing in India</li> <li>• Products more suitable for direct marketing</li> <li>• Strategies for direct marketing</li> <li>• Determining sales targets.</li> </ul>		25%
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### Reference Books :

1. Marketing Management, By : Philip Kotler (Prentice Hall)
2. Modern Marketing Management, By: K.C.Nair, Paul and others (Himalaya)
3. Modern Marketing Management , By : R.S.N.Bhagavati and Pillai (S.Chand)

### Suggested Readings :

1. Marketing Management, By : Varshney & Gupta, (Sultan Chand & Sons)

### Online Resources :

1. This Old Marketing Podcast
2. Growth Marketing Toolbox
3. Marketing School
4. Marketing over Coffee

### Practical / Activities :

2. Ways to Advertise your business
3. Conduct Market Research
4. Marketing on Small Budget
5. Establish Product Distribution Channels





## Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	-	2	1	2	3	-	-	1	-	2
CO-2	-	-	1	-	-	-	2	3	-	-	3
CO-3	-	1	-	-	-	-	1	-	-	2	-
CO-4	3	-	1	2	-	2	-	1	3	-	-





**Program:** Masters Of Commerce

**Subject / Branch :** Commerce

**Year:** Ist

**Semester:** II<sup>nd</sup>

**Course Title:** Elements Of Banking

**Course Code:** FCM 220102

**Course Type :** Complementary

**Course Credit :04**

**Pre-Requisite: 10+2+3**(Commerce & Management Graduation from Any Recognition University)

**Rationale :** Elements of Banking is the study to understand banking system in order to implement the best practices in business ethics.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

**Course Objectives:**

The objective of this subject is

1. To acquire knowledge of working of Indian Banking system
2. The impact of government policy and regulations on the banking industry
3. Financial statements and performance of banks.
4. Banking lending policies and procedures.

**Course Outcomes:**

1. Inculcates the knowledge of core Banking and Insurance sector.
2. Provides knowledge about Banking and Insurance business in India and how it influences the economy.
3. Understand the importance of banks in facilitating economic activities.
4. Recognize the impact of technology on the transformation of banking and insurance.





## Content

Unit	Description in detail	Credit	Weightage
I	<b>Elements of Banking</b> <ul style="list-style-type: none"> <li>Types and functions of commercial banks</li> <li>Definition of banking</li> <li>Types of commercial banks</li> <li>Traditional and non-traditional functions of a modern, commercial bank</li> <li>Importance and limitations of commercial banks.</li> <li>Deposits: General precautions to be taken at the time of opening of a new deposit account, Current deposit A/C, Fixed deposit A/C, Savings deposit A/C, Recurring deposit A/C.</li> </ul>	1	25%
II	<b>Passbook, Cheque &amp; Different means of Remittances</b> <ul style="list-style-type: none"> <li>Passbook: Meaning, Features, Specimen of passbook, Entries in a passbook: Wrong entries favourable to a customer, Wrong entries favourable to a banker.</li> <li>Cheque: Meaning, Features, Specimen of cheque, Difference between cheque &amp; draft,</li> <li>Cheque crossing: Meaning &amp; Types of cheque crossing.</li> <li>Different means of remittances: Demand draft, mail, telegraphic and telephonic transfer, ATM, Tele-banking, home banking, interlinked branch banking</li> <li>Marketing of banking services, online banking, computerization in banking field.</li> </ul>	1	25%







III	<b>Elements of Insurance &amp; General Insurance</b> <ul style="list-style-type: none"> <li>• Introduction to insurance: Insurance – Meaning, characteristics, importance, limitations, types of insurance, meaning of insurance, contract, fundamental principles of insurance, concept of, period of insurance and re-insurance, double insurance, v/s re-insurance.</li> <li>• General Insurance: Types of insurance covered in General insurance.</li> <li>• Marine Insurance: Meaning of marine insurance contract, Fundamental principles of marine insurance, types of marine insurance policies.</li> <li>• Fire Insurance: Meaning, fundamentals of fire insurance, fire insurance contract, rights of insurer, types of fire insurance policies</li> </ul>	1	25%
IV	<b>Life Insurance</b> <ul style="list-style-type: none"> <li>• Life insurance: Meaning, history , barriers to life insurance, importance and principles of life insurance, concept of insurance and assurance, life insurance v/s other insurances.</li> <li>• Types of life insurance policy, Meaning of policy, types of policy – whole life policies, endowment policies and pension policies, policy conditions, procedure for settlement of claims, nomination and assignment, annuities, mediclaim policy.</li> </ul>	1	25%

### Reference Books :

1. Gordon & Natarajan, (2008), “Banking: Theory , Law and Practice”, Himalaya Publishing House Pvt. Ltd.
2. Sundaram & Varshney, (2004), “ Banking, Theory Law and Practice” Sultan Chand & Sons.
3. Varshney & Malhotra (2005), “Principles of Banking”, Sultan Chand & Sons.
4. Vaish M.C, (1997), “Money, Banking & International Trade”, New Age International Pvt. Ltd.







### Suggested Readings :

1. M C Shukla & T S Grewal, "Advanced Accounts, S. Chand and Co; 1989
2. P. R. Periasamy (2007), Principles and Practise of Insurance, Himalaya Publishing House.
3. Gupta P.K, " Fundamentals of Insurance", Himalya Publishing House; 2008

### Online Resources :

1. Money, Banking and Financial Markets by Study.com
2. [Finance at Khan Academy](#)
3. [MyMoney.Gov](#)

### Practical / Activities :

1. Ask which insurance do they/their families owe? Why they owe?
2. Banking Services they use
3. Banking Services they never heard other than in syllabus.

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	1	-	3	-	2	3	-	-	1	-	2
CO-2	-	-	1	3	-	1	2	3	-	-	3
CO-3	-	3	-	-	-	-	1	-	-	2	-
CO-4	3	-	1	3	1	2	-	1	3	-	-





**Program :** Masters Of Commerce

**Subject / Branch :** Commerce

**Year:** Ist

**Semester:** II<sup>nd</sup>

**Course Title:** Cost Accounting

**Course Code:** FCM 220103

**Course Type:** Complementary

**Course Credit:**04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Cost accounting is the study of to understand costing in order to implement the best practices in corporate as well as business.

### Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

### Course Objectives:

The objective of this subject is

1. To enable students to classify costs and prepare Cost Sheet.
2. To enable students to reconcile results as per Cost and Financial Accounts.
3. To enable students to get acquainted with the terms related to Construction Contracts and enable them to prepare contract account.
4. To enable students to discuss the concepts related to Process Costing and enable them to make Process Accounts and Statements of joint products and by-products.

### Course Outcomes:

1. Impacts the knowledge of various costs on the basis of element behavior and functions.
2. Helps in ascertaining the cost of material and labor.
3. Understand and apply different costing methods, such as job costing, process costing, and activity-based costing.
4. Develop budgets and analyze variances between actual and budgeted costs.

### Content



Faculty of Commerce & Management

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Unit	Description in detail	Credit	Weightage
I	<b>Process costing</b> <ul style="list-style-type: none"> <li>Normal and Abnormal losses</li> <li>Equivalent production – FIFO method, Average method, Typical problems. Inter process profits.</li> </ul>	1	25%
II	<b>Non-Integrated Accounts</b> <ul style="list-style-type: none"> <li>Non-Integrated Accounts (Basic Examples)</li> </ul>	1	25%
III	<b>Integrated Accounts</b> Integrated Accounts (Basic Examples) <ul style="list-style-type: none"> <li>Reconciliation of Cost and Financial profits</li> </ul>	1	25%
IV	<b>Theoretical Aspects</b> 25 15 01 <ul style="list-style-type: none"> <li>Performance Measurement Techniques</li> <li>Strategic Management Accounting</li> <li>Cost reduction and cost control</li> <li>Cost Audit and cost accounting Records Rules</li> <li>Uniform costing and Inter-firm comparison</li> </ul>	1	25%

### Reference Books :

1. Rana-Dalal “Cost Accounting”, Sudir Prakashan, Ahmedabad
2. Saxena V.k. and Vashish C.D, Basics of Cost Accounting Sultan Chand & Sons, New Delhi
3. Tulsian P. C. ‘Practical Costing’, S. Chand & Co. New Delhi

### Suggested Readings :

1. .M. N. Arora “Cost and Management Accounting”, Vikas Publishing House Pvt. Ltd.

### Online Resources :

1. <https://www.investopedia.com/terms/c/cost-accounting.asp>
2. <https://alison.com/tag/cost-accounting>
3. <https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>





## Practical / Activities :

1. Practical Questions/Sum

## Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	-	2	1	2	3	-	-	1	-	2
CO-2	-	-	1	-	-	-	2	3	-	-	3
CO-3	-	1	-	-	-	-	1	-	-	2	-
CO-4	3	-	1	2	-	2	-	1	3	-	-





**Program :** Masters Of Commerce

**Subject / Branch :** Commerce

**Year :** Ist

**Semester :** II<sup>nd</sup>

**Course Title:** Tax Planning

**Course Code:** FCM 220104

**Course Type:** Complementary

**Course Credit:** 04

**Pre-Requisite:** 10+2+3(Commerce & Management Graduation from Any Recognition University)

**Rationale :** Tax Planning is the study of to understand tax in order to learn/implement about taxes.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

**Course Objectives:**

The objective of this subject is

1. To make students aware of the concept of return of income.
2. To acquaint students with computation of income of Partnership Firm.
3. To introduce the concept of TDS, Advance Tax and Interest payable w.r.t. Income tax and acquaint students with their different provisions.
4. To help students understand the meaning of Tax Planning and the concept of Ethics in taxation.
5. To help students examine the provisions of DTAA and its need.

**Course Outcomes :**

1. Helps students to know Various Tax Procedure
2. Updates students with Current Taxation Policies
3. Understand the computation of taxable income for individuals and businesses.
4. Understanding of the principles and concepts of taxation.





## Content

Unit	Description in detail	Credit	Weightage
I	<b>Introduction</b> <ul style="list-style-type: none"> <li>Introduction to Tax Management: Concept of tax planning; Tax avoidance and tax evasions; corporate taxation and dividend tax.</li> <li>Tax Planning for New Business: Tax planning with reference to location, nature and form of organization of new business.</li> </ul>	1	25%
II	<b>Wealth Tax</b> <ul style="list-style-type: none"> <li>Chargeability, Net wealth, Assets, Deemed Assets, Assets exempt from tax, Debt owed, Valuation of Assets, Rate of Tax, Problem of wealth tax.</li> </ul>	1	25%
III	<b>Special Tax Provisions</b> <ul style="list-style-type: none"> <li>Tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters</li> </ul>	1	25%
IV	<b>Tax Planning and Financial Management Decisions</b> <ul style="list-style-type: none"> <li>Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.</li> </ul>	1	25%

## Reference Books :

- Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi. Circulars issued by C.B.D.T. Income Tax Act, 1961 Income Tax Act, 1962. Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi.
- Sanghania, V.K: Direct Taxes: Law and Practice, Taxman's Publication, Delhi.

## Suggested Readings :

- Sanghania Vindoo K: Direct Tax Planning and Management, Taxman's Publication, Delhi.







### Online Resources :

1. <https://www.crisil.com/en/home/crisil-1academy/eLearning/wealth-management/tax-planning.html>
2. <https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009>
3. <https://www.personalfn.com/guide/tax-planning>

### Practical / Activities:

1. Practical Questions/Sum

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	1	-	-	2	-	-	-	3	1	2
CO-2	-	-	1	-	-	-	2	3	-	-	3
CO-3	-	2	-	-	3	-	3	-	-	1	-
CO-4	3	-	1	2	-	2	-	1	3	-	1





**Program :** Masters Of Commerce

**Subject / Branch :** Commerce

**Year:** Ist

**Semester:** II<sup>nd</sup>

**Course Title:** Business Ethics and Soft skills

**Course Code:** FCM 220105

**Course Type:** Complementary

**Course Credit :**04

**Pre-Requisite :** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Business ethics and corporate governance is the study of to understand Business ethics in order to implement the best practices of business ethics .

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

**Course Objectives:**

The objective of this subject is

1. To understand the Business Ethics and to provide best practices of business ethics.
2. To learn the values and implement in their careers to become a good managers.
3. To develop various corporate social Responsibilities and practice in their professional life .
4. To Imbibe the ethical issues in corporate governance and to adhere to the ethical codes.

**Course Outcomes:**

1. Studies business ethics as a reflection of standard of business that either an individual or business uses when conducting transactions.
2. Increases the accountability of the company and avoids massive disasters before they occur
3. Define business ethics and understand its importance in organizational decision-making.



**Faculty of Commerce & Management**  
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4. Develop the ability to build and maintain professional relationships.

### Content

Unit	Description in detail	Credit	Weightage
I	<b>Business Ethics - Introduction</b> <ul style="list-style-type: none"> <li>Business Ethics – Nature, Concept, Definition &amp; Scope, 3Cs of Business Ethics, Benefits of managing ethics in the organization, Ground rules of Ethics,</li> <li>Ethical Dilemmas – Meaning, methods of resolving ethical dilemmas, Approaches to resolving ethical dilemmas.</li> </ul>	1	25%
II	<b>Corporate Social Responsibility</b> <ul style="list-style-type: none"> <li>Arguments for social responsibility,</li> <li>Business as responsible person,</li> <li>Social responsibilities of business towards different groups,</li> <li>Business Ethic's core responsibilities of Entrepreneurial performance,</li> <li>Promoting value based governance in organizations.</li> </ul>	1	25%
III	<b>Elements of Soft Skills</b> <ul style="list-style-type: none"> <li>Introduction , Importance of soft skills, improving soft skills and practicing soft skills, , attributes regarded as soft skills:</li> <li>Time and Stress Management - Time Management matrix, Steps of successful time management, Difference between time savers and time wasters. Sources of stress, effects of stress and stress management tips.</li> </ul>	1	25%
IV	<b>All about Attitude</b> <ul style="list-style-type: none"> <li>Introduction , meaning, factors which form attitude, ways of changing attitude in person, obstacles in developing Positive attitude, developing Positive Attitude , workplace attitude and Power of Positive Attitude.</li> <li>Team building and team work skills, characteristics of effective team, role of team leader and team members.</li> </ul>	1	25%





### Reference Books :

1. S. K. Bhatia, Business Ethics & Corporate Governance, Deep & Deep Publication Pvt. Ltd., New Delhi.S.A. Sherlekar, Ethics in Management, Himalaya Publication, New Delhi.
2. Alex K.,Soft Skills Know Yourself and Know the World, Sultan Chand & Sons New Delhi
3. Managing Soft Skills for Personality Development by B. N. Ghosh, Tata McGraw Hill education
4. Personality Development and Soft Skills by Barun K.Mitra, Oxford University Press

### Suggested Readings :

1. Soft Skills, by S. Hariharan, N. Sunderrajan and S.P. Shanmugpriya, Neha Publication and Distributors
2. Communication Skills and Soft Skills : An Integrated Approach (With CD) by E. Sureshkumar and Shreehari Pearson India

### Online Resources :

1. <https://www.skillsoft.com/course/developing-your-business-ethics-562baa70-fea5-11e6-8638-0242c0a80b06>
2. <https://elearningindustry.com/must-haves-successful-business-ethics-online-training>

### Practical / Activities :

1. Step Into Conversation
2. Improvisational Stories
3. Decision-Making Games

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	-	2	1	2	3	-	-	1	-	2
CO-2	-	-	1	-	-	-	2	3	-	-	3
CO-3	-	1	-	-	-	-	1	-	-	2	-
CO-4	3	-	1	2	-	2	-	1	3	-	-





**Program:** Master Of Commerce

**Subject / Branch:** Commerce

**Year:** II ND Year

**Semester:** III RD

**Course Title:** Business Research & Methods

**Course Code:** FCM230101

**Course Type:** Complementary

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale:**

Business Research is the study of to understand the Research in order to implement the best practices in Research as well as knowing the customers.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

**Course Objective:**

1. To develop understanding of the basic framework of research process.
2. To develop an understanding of various research designs and techniques.
3. To identify various sources of information for literature review and data collection. To demonstrate knowledge of research process by conducting a literature review in their research area interest.
4. Define and develop a possible research interest area to be taken forward in their business research projects later in the second year of study.
5. To conduct an independent publishable research project.

**Course Outcome:**

1. Delivers to students research oriented study and brings applicability of research in practical application.
2. Creates awareness amongst students on importance of RM and it provides skills for all round development.
3. Develop a clear research design, including the formulation of research questions and hypotheses.
4. Understand different sampling techniques and their application in business research.







## Content

Unit	Description in detail	Credit	Weightage
I	<p><b>Introduction to Research:</b></p> <p>Meaning and types of Research : Basic Research, Pure Research, Applied Research, Modern Scientific approach to Research, Research in Business, Research process, Structuring a Research proposal, Designing</p> <p>a research study, Criteria of Good Research, Salient features of Research Projects, Scope of a Research Study, Delimitation, Evaluations of Research study, Research Design: Sapling Design, Survey Design,</p> <p>Statistical design, Operational Design, Qualitative Vs. Quantitative Research, Criteria for evaluation of a Research study.</p>	1	25 %
II	<p><b>Overview of Univariate and Bivariate Analysis:</b></p> <p>Overview of probability theory, Concept of a Frequency distribution and a probability distribution, Characterizing a frequency distribution and a probability distribution : Concept of Raw and Central Moments, Basic concepts and applications of the measures of Central Tendency, Dispersion, Skewness and Kurtosis, Chebycheff's Theorem, Measures of</p> <p>Association : Bivariate correlation analysis , Rank Correlation, Probable Error of Correlation Coefficient, Simple Linear Regression, Nonlinear</p> <p>Regression, Growth Curves, Concept of Coefficient of Determination and its interpretation , Measures of Association for Nominal and Ordinal data.</p>	1	25 %
III	<b>Basics of Statistical Inference:</b>	1	25 %







	<p>Meaning of Statistical Inference, Parameter and Statistic, Concepts of Point and Interval estimation, Confidence level, Confidence Interval , Level</p> <p>of significance, Statistical Testing of Hypothesis, Power of the test, Type-I and Type- II Errors, Null and Alternate Hypotheses, One Tailed and Two</p> <p>Tailed tests, Properties Normal Distribution and their applications in hypothesis testing, Large and Small Sample Tests</p>		
IV	<p><b>Business Forecasting:</b></p> <p>Need of Forecasting, History of Forecasting, Types of Forecasts, Forecasting Process, Time-Series Forecasting : Components and models of time series, Methods of determination of Long-term trend : Method of Moving Averages, Simple Exponential Smoothing and Linear Least Squares Trend, Holt's and Winter's exponential Smoothing methods,</p> <p>Forecasting with multiple predictor variables : Multiple Regression model, Interpreting Regression Coefficients, Co-efficient of Determination and its interpretation, Measuring forecasting error, Choice of an appropriate forecasting technique</p>	1	25 %

#### Reference Books :

1. Donald Cooper & Pamela Schindler: "Business Research Methods" Tata McGraw Hill (9th Edition)
2. Sharon Lohr: "Sampling: Design and Analysis" Duxbury Press
3. Cochran W.G.: "Sampling Techniques" Wiley Eastern
4. Pulak Chakravarty: "Quantitative Techniques for Management and Economics" Himalaya Publishing House
5. Levin & Rubin: "Statistics for Management" Pearson Education

#### Suggested Readings:

1. Hankey, Wichern & Reitsch: "Business Forecasting" Pearson Education
2. Moshe Ben-horin and Levy: "Statistics- Decision and Applications" Addison Wesley





### Online Resources:

1. Doing Research Projects in Marketing, Management and Consumer Research

### Practical / Activities:

1. Applications in hypothesis testing

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	-	2	1	2	3	-	-	1	-	2
CO-2	-	-	1	-	-	-	2	3	-	-	3
CO-3	-	1	-	-	-	-	1	-	-	2	-
CO-4	3	-	1	2	-	2	-	1	3	-	-





**Program:** Master Of Commerce

**Subject / Branch:** Commerce

**Year:** II ND Year

**Semester:** III RD

**Course Title:** International Business Environment **Course Code:** FCM230102

**Course Type:** Complementary

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale:** International Business Environment is the study of to understand the management in order to implement/manage/work strategically to the best practices to achieve goals.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

**Course Objective:**

This course is designed to introduce students to the international business environment. The course highlights how economic, political, social, legal, and cultural environment affect business in a global economy.

**Course Outcome:**

1. Creates understanding on how globalization has brought about an increasing 'connectedness' of businesses, markets, people and information across countries
2. Creates understanding of the different reason for currency fluctuations & concept of comparative cost advantage.
3. Understand different global economic systems, such as capitalism, socialism, and mixed economies.
4. Develop problem-solving skills in the context of international business challenges.





## Content

Unit	Description in detail	Credit	Weightage
I	<b>International Business:</b>  (a) Nature, importance and scope, framework for analyzing international business environment – geographical, economic, socio-cultural, political  and legal environment. (b) Modes of international business – trade, contract, foreign investment, collaborations, joint ventures, and others. (C) New international economic order.	1	25 %
II	<b>Economic environment of business:</b>  (a) Trade policies – free trade, protection and economic cooperation (b) Theory of customs union – EU, NAFTA, ASEAN, SAARC, SAPTA  (c) Trade regulating bodies – WTO, UNCTAD, ILO, BIS (d) Technology transfers	1	25 %
III	<b>Political and legal environment:</b>  (a) Concept of political and legal environment (b) Home country perspective (c) Host country perspective (d) Standardization of legal issues (e) WTO dispute settlement mechanism	1	25 %
IV	<b>Socio-cultural environment:</b>  (a) Culture and international business (b) Impact of languages, non-verbal communication, (c) Contrasting cultural values (d) Negotiating across cultures (e) Coping with cultural shocks	1	25 %





### Reference Books :

1. Roger Bennet, "International Business"; Pearson Education.
2. Vyuotakesh Sharan, "International Business, Concept, Environment and Strategy, Person Education.
3. Gary P. Ferraro, "The Cultural Dimension of International Business"; Pearson Education.

### Suggested Readings:

1. Francis Cherunilam, "International Business Environment"; Himalaya Publishing House

### Online Resources:

1. [https://learninglink.oup.com/access/hamilton-webster4e-student-resources#tag\\_self-test-questions](https://learninglink.oup.com/access/hamilton-webster4e-student-resources#tag_self-test-questions)

### Practical / Activities:

1. Case Studies discussion

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	-	1	2	-	-	-	3	1	2
CO-2	-	-	1	-	-	-	-	3	-	-	3
CO-3	-	-	-	-	3	-	3	-	-	1	-
CO-4	1	-	1	3	-	2	-	1	3	-	1







**Program:** Master Of Commerce

**Subject / Branch:** Commerce

**Year:** II ND Year

**Semester:** III RD

**Course Title:** Advanced Financial Accounting

**Course Code:** FCM230103

**Course Type:** Core Compulsory

**Course/Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale:** Advanced Financial Accounting is the study of to understand the Accounting in order to implement the best practices Advanced.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

**Course Objective:**

The objective of this course is to develop conceptual understanding of the fundamentals of financial accounting system this processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions. This paper aims to make students learn about the differences in financial statement preparation, measurement & presentation.

**Course Outcome:**

1. Students will demonstrate proficiency in preparing and interpreting complex financial statements in accordance with international accounting standards.
2. Upon completion, students will be equipped to apply advanced accounting principles to address contemporary financial reporting challenges in diverse business contexts.
3. Participants will gain a comprehensive understanding of advanced topics in financial accounting, enabling them to analyze and communicate financial information effectively.
4. Understand the accounting treatment of subsidiaries, associates, and joint ventures.







## Content

Unit	Description in detail	Credit	Weightage
I	<b>Analysis of Financial Statement - I :</b>  Interpretation and Analysis of Financial position from given ratio and other details.(including projected statements)	1	25 %
II	<b>Analysis of Financial Statement – II:</b>  Preparation and interpretation of Fund Flow and Cash Flow Statement. (including projected statements)	1	25 %
III	<b>Accounting Theory:</b>  a. Concepts, Conventions, Principles (GAAP) of Accounting.  b. Accounting Standards - Need and Process.  c. Indian Accounting Standard : As 1, 7, 8 And 9  d. Harmonization of accounting Standards.	1	25 %
IV	<b>Emerging Dimensions in Accounting:</b>  a. Inflation Accounting CPP and CCA.  b. Human Resource Accounting.  c. Social Accounting.  d. Environment Accounting.  e. EVA.	1	25 %

## Reference Books :

1. Beams, F..A. Advanced Accounting, Prentice Hall Jersey.
2. Dearden, J and S.K. Bhattacharya; Accounting for Management, Vikas Publishing House, New Delhi.
3. Engler, C.,L.A Bernstein and K.R Labert: Advanced Accounting, Irwin Chicago.





4. Fisher, P.M. W.J. Taylor and J.A. Leer: Advanced Accounting, South-western, Ohio.
5. Gupta, R.L : Advanced Financial Accounting, S.Chand & Co New Delhi.
6. Keiso D.E. And J.J. Weygandt: Intermediate Accounting, John Wiley and Sons, NY.
7. Maheshwari, S.N: Advanced Accountancy - Vol. II Vikas Publishing House, New Delhi.
8. Monga, J.R.: Advanced Financial Accounting, Mayoor Paprebacks, Noida
9. Narayanswamy , R : Financial Accounting : A Managerial Perspective, Prentice Hall of India, Delhi.
10. Neigs, R.F. : Financial Accounting, Tata McGraw Hill, New Delhi.

### **Suggested Readings:**

1. Shukla, M.C and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.
2. Warm, C.S. and P.E. Fess : Principles of Financial and Managerial Accounting South-western, Ohio.

### **Online Resources:**

1. Doing Financial Accounting Projects in Management and Consumer Research

### **Practical / Activities:**

1. Write a comprehensive Advanced financial Accounting report

### **Mapping:**

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	-	2	1	2	3	-	-	1	-	2
CO-2	-	-	1	-	-	-	2	3	-	-	3
CO-3	-	1	-	-	-	-	1	-	-	2	-
CO-4	3	-	1	2	-	2	-	1	3	-	-





**Program:** Master Of Commerce

**Subject / Branch:** Commerce

**Year:** II ND Year

**Semester:** III RD

**Course Title:** Organizational Behavior

**Course Code:** FCM230104

**Course Type:** Core Compulsory

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale:** Organizational Behaviour is the study of to understand the behavior of customers in order to implement the best practices in marketing as well as knowing the customers.

#### Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

#### Course Objective:

Students study the behavior of individuals and groups as part of the social and technical system in the workplace. They examine individual and group behavior, communication, conflict and various management styles, motivational techniques and coordination in the work environment and apply these concepts to the development of an organization's human resources.

#### Course Outcome:

1. Provides the students' knowledge about fundamentals of Organizational Behaviour and its various Theories.
2. Inculcates in students the practice of Organization culture and change management.
3. Enhances the practice of organizations development among the students
4. Develop a commitment to continuous learning in the field of organizational behavior.





## Content

Unit	Description in detail	Credit	Weightage
I	<b>Introduction</b>  Concept of Organisational Behaviour (OB); Understanding of OB - Definition, Goals; Various schools of thought – Classical, Neoclassical & Modern, Approaches of OB – Supportive, Contingency, Productivity & System; Contributing discipline to OB.	1	25 %
II	<b>Values, Attitudes and Job Satisfaction</b>  Values: Importance of Values, Types of Values, Values, Loyalty and Ethical Behavior. Attitudes: Types of Attitudes, Cognitive Dissonance Theory Job Satisfaction: What determine Job Satisfaction, The Effect of Job Satisfaction on Employee Performance  <b>Understanding Work Team</b>  Why have team become so popular, Team Vs Group: What the Difference? Types of team, Turning Individuals into Team Players, Contemporary Issues in Managing Teams	1	25 %
III	<b>Perception and Individual Decision Making</b>  What is perception? Factors Influencing Perception, Personal Perception: Making Judgment about Others (Attribution Theory, Frequently used shortcuts in judging others), How should decisions be Made? How are decisions actually made in Organizations?  <b>Organizational Culture and Conflict Management</b>  Concept, Functions, Socialization, Creating & Sustaining culture, Managing Conflict: Sources, Types, Process & Resolution of Conflict	1	25 %





### Reference Books :

- Organizational Behaviour - Prasad, L.M., Sultan Chand & Sons, 2003.
- Organizational Behaviour - Stephen P., Robbins; P H I Pvt. Ltd., New Delhi, 2003.
- Organizational Behaviour - Luthans, Fred, Tata McGraw Hill, New Delhi, 2003.
- Organization Behaviour - Chabbra, T.N. & Singh, B.P., Sultan Chand & Sons.

### Suggested Readings:

1. Organizational Behaviour - Khanka, S.S., Sultan Chand and Sons, New Delhi.
2. Organization Behaviour and Change - Joseph, Weiss, Vikas Publishing house, 2004.

### Online Resources:

1. [Consumer Insights \(A.C. Nielsen\)](#)
2. [Knowthis.com](#)
3. [Consumer Behavior: The Psychology of Marketing](#)

### Practical / Activities:

1. [Surveys of Consumers](#)
2. [American Community Survey](#)

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	1	1	-	-	1	-	3	-	2	1	1
CO-2	-	-	3	-	-	-	2	3	-	-	3
CO-3	3	2	-	-	3	-	1	-	-	1	-
CO-4	3	-	1	2	-	2	-	1	1	-	1







**Program:** Master Of Commerce

**Subject / Branch:** Commerce

**Year:** II ND Year

**Semester:** III RD

**Course Title:** Security Analysis & Portfolio Management

**Course Code:** FCM230105

**Course Type:** Core Compulsory

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale:** Security Analysis & Portfolio Management is the study of to understand the management in order to implement/manage/work strategically to the best practices to achieves goals.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

**Course Objective:**

This course provides a broad overview of investment management, focusing on the application of finance theory to the issue faced by portfolio managers and investors in general and to provide conceptual foundation for the purpose of undertaking Investment analysis for securities as well as portfolios.

**Course Outcome:**

1. Enables a financial expert determine the value of assets in a portfolio.
2. Creates understanding of evaluation of securities with the help of certain fundamental business factors.
3. Understand the principles of fundamental analysis to evaluate the intrinsic value of securities.
4. Recognize ethical considerations in security analysis and portfolio management.







## Content

Unit	Description in detail	Credit	Weightage
I	<b>Introduction and Concepts of Security Markets:</b>  Definition of investment, Investment versus speculation, The investment process, Investment alternatives, factor influencing selection of investment Types of Investors. Portfolio Management Process. Depositories in India, Recent Development of capital market in India, Derivatives - Future, Forward, Option and swap, Hedging, Arbitrates.	1	25 %
II	<b>Risk and Return:</b>  Introduction, Risk defined, risk classification - Systematic and Unsystematic Risk Measurement of Risk, Risk and Expected Return, Risk – Return Relationship, Return and Risk of Portfolio.	1	25 %
III	<b>Fundamental Analysis:</b>  Economic Analysis: Analytical framework for common stock, Economic forecasting and the stock investment decision. Industry Analysis: Alternatives industry classification schemes, Key characteristic in an Industry analysis, Industry life cycle. Company Analysis: Need for company analysis, Framework of company analysis, Fundamental analysis model, Multiplier P/E Ratio, Dividend discount model of valuation.	1	25 %
IV	<b>Technical Analysis:</b>  Technical Analysis: Introduction, Technical v/s Fundamental analysis, Dow Theory, Types of trend, Types of charts	1	25 %





### Reference Books :

1. Sundhindra Bhat - Security Analysis & Portfolio Management Excel Books. Donald E. Fischer, Ronald J. Jordan; Security Analysis & Portfolio Management, sixth Edition, Prentice- Hall India Investment Analysis and Portfolio Management Prasanna Chandra (TMH).
2. Security Analysis and Portfolio Management – Fisher and Jordan (TMH) Patel D. G. : ‘Security Analysis and Port folio Management’, Sudhir Prakashan, Ahmedabad Amling:
3. Fundamentals of investment Analysis, Prentice Hall, International Edition. Bhalla : Investment Analysis, S. Chand & Co. Delhi. Chandratre, K.R:
4. Capital Issue, SEBI & Listing, Bharat Publishing House, New Delhi. Fabozzi, Frank J: Investment Management, prentice Hall, International Edition. Gupta, L.C: Stock Exchange Trading in India; Society for capital Market Research and Development, Delhi. Machi Raju,

### Suggested Readings:

1. H.R: Merchant Banking; Willey Eastern Ltd., New Delhi.

### Online Resources:

1. [https://onlinecourses.nptel.ac.in/noc21\\_mg99/preview](https://onlinecourses.nptel.ac.in/noc21_mg99/preview)

### Practical / Activities:

1. [American Community Survey](#)

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	1	1	-	-	1	-	3	-	2	1	1
CO-2	-	-	3	-	-	-	2	3	-	-	3
CO-3	3	2	-	-	3	-	1	-	-	1	-
CO-4	3	-	1	2	-	2	-	1	1	-	1





**Program :** Masters Of Commerce

**Subject / Branch :** Commerce

**Year :** II ND Year

**Semester :** IV<sup>TH</sup>

**Course Title:** Marketing Research

**Course Code:** FCM240101

**Course Type:** Core Compulsory

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Marketing Research is the study of to understand the market in order to implement the best practices in marketing as well as knowing the customers.

### Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

### Course Objectives:

Marketing Research is fundamental for informed management decision-making in modern organizations. The course prepares students in both how to identify and how to obtain appropriate marketing information for strategic and tactical marketing decisions.

### Course Outcomes :

By the end of this module students should be able to:

1. Students equipped with how to conduct marketing research/projects in their work place and/or in personal career advancement in research:
2. Creates understanding of the concept of research.
3. Understand the role and importance of marketing research in the decision-making process.
4. Develop a commitment to continuous learning in the field of marketing research.





**Content:**

Unit	Description in detail	Credit	Weightage
I	<b>Introduction to Marketing Research</b> <ul style="list-style-type: none"> <li>Definition of Marketing Research, Market Research vs. Marketing Research,</li> <li>Nature and Scope of Marketing Research</li> <li>Role of Marketing Research in Strategic Planning and Decision Making</li> <li>Basic Principles of Marketing Research</li> <li>The Marketing Research Process, Ethics in Marketing Research</li> <li>Definition of a Research Design, Classification of Research Designs</li> <li>Descriptive, Exploratory and Causal Research Designs, Projective Techniques.</li> </ul>	1	25%
II	<b>Data Collection and Representation:</b> <ul style="list-style-type: none"> <li>Primary vs. Secondary Data in Marketing Research</li> <li>Sources of Secondary data for Marketing Research Problems</li> <li>Observation Methods</li> <li>Designing a Questionnaire</li> <li>Focus Group Interviews</li> <li>Experimentation in Marketing Research</li> <li>Test Marketing</li> <li>Web-Based Experiments</li> <li>Threats to Internal and External Validity</li> <li>Experimental Designs</li> <li>Marketing Information Systems</li> <li>Using Geographic Information Systems for Marketing Research</li> <li>Overview of Sampling Foundations.</li> </ul>	1	25%
III	<b>Measurement and Scaling Techniques:</b> <ul style="list-style-type: none"> <li>Objectives</li> <li>Primary Scales of Measurement: Nominal, Ordinal, Ratio and Interval Scales</li> <li>Comparative scaling Techniques: Paired Comparison</li> </ul>	1	25%





	<ul style="list-style-type: none"> <li>Scaling, Rank-Order Scaling, Constant Sum Scaling, Q-Sort; Noncomparative Scaling: Likert's Scale, Thurston's Scale, Semantic Differential Scale, Staple Scale, Applications Of these Scales.</li> </ul>		
IV	<p><b>Techniques of Data Analysis:</b></p> <ul style="list-style-type: none"> <li>Applications of Univariate and Bivariate Measures to Marketing Research Problems, Cross-Tabulations: Two variables, Three variables</li> <li>Statistics associated with Cross-Tabulations: Chi Square, Phi Coefficient, Contingency Coefficient, Cramer's V, Lambda Coefficient, Cross-Tabulation in Practice, Multivariate Techniques and Data Mining: Multiple Regression Analysis, Discriminant Analysis, Factor Analysis, Multidimensional Scaling, Only Method Description and Practical Applications Of these Techniques,</li> <li>Interpretation Of SPSS Output for the above techniques, Data Mining Tools and Procedures, Introduction to Data Mining Models. (Practical Cases to illustrate the use of all the above Techniques must be included as a teaching pedagogy).</li> </ul>	1	25%

#### Reference Books :

1. N.K. Malhotra: "Marketing Research- An Applied Orientation" Pearson Education.
2. Persuraman; D. Grewal, R. Krishnan: "Marketing Research" Biztantra Publication
3. Berry G.C.: "Market Research" McGraw Hill.

#### Suggested Readings :

1. Green Paul and Donald Tull: "Research for Marketing Decisions" PHI, New Delhi.
2. Rajendra Nargundkar: "Marketing Research- Text and Cases" Tata Mc.Graw Hill.

#### Online Resources :

1. Doing Research Projects in Marketing, Management and Consumer Research (Hackley C.)







### Practical / Activities :

1. Write a comprehensive market research report

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	-	2	1	2	3	-	-	1	-	2
CO-2	-	-	1	-	-	-	2	3	-	-	3
CO-3	-	1	-	-	-	-	1	-	-	2	-
CO-4	3	-	1	2	-	2	-	1	3	-	-







**Program :** Masters Of Commerce

**Subject / Branch :** Commerce

**Year :** II ND Year

**Semester :** IV<sup>TH</sup>

**Course Title:** Financial Markets

**Course Code:** FCM240102

**Course Type:** Core Compulsory

**Course Credit:** 04

**Pre-Requisite :** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Financial Markets is the study of to understand Indian financial system to implement the best practices of finances.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

**Course Objectives:**

1. The objective of this course is to familiarize the students with the concepts and aspects of Indian financial system and develop their analytical skills, conceptual abilities and substantive knowledge in the aforesaid field.
2. To understand financial markets of India
3. To increase understanding of primary markets and secondary markets
4. To acquaint the students with the appropriate concepts, theories of investment management
5. To understand the latest developments in investment management including growing importance of credit rating and prompt investors to divert their savings to the insurance sector

**Course Outcomes :**

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

1. Enables understanding about financial market.



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2. Understand financial market and source of fund.
3. Explore the primary functions of financial markets, including capital allocation and risk management.
4. Develop a commitment to continuous learning in the field of financial markets.

**Content:**

Unit	Description in detail	Credit	Weightage
I	<b>Money Market:</b> <ul style="list-style-type: none"> <li>• Meaning, Characteristics and Functions of Money Market</li> <li>• Role of the Reserve Bank in the Money Market</li> <li>• Intermediaries in the Money Market</li> <li>• Development of Money Market in India</li> <li>• Money Market Instruments:</li> <li>• Treasury Bills, Commercial Paper; Certificate of Deposit; Commercial Bills; Collateralized Borrowing and Lending Obligation; Call Money Market and Term Money Market.</li> </ul>	1	25%
II	<b>Capital Market:</b> <ul style="list-style-type: none"> <li>• Meaning, Functions and Types of Capital Market</li> <li>• Reforms in the Capital market</li> <li>• Intermediaries; Issue Mechanisms</li> <li>• Types of Primary Issues: Public, Rights and Private Placement</li> <li>• Resource Mobilization from International Capital Markets: ADRs, GDRs and ECBs; Primary Market Scenario in India; Debt Market: Private Corporate. Debt Market and</li> <li>• Government Securities Market; Role of SEBI in the Capital Market.</li> </ul>	1	25%
III	<b>Secondary Capital Market:</b> <ul style="list-style-type: none"> <li>• Functions of the Secondary Market</li> <li>• Post Reforms Stock Market Scenario</li> <li>• Organization, Management and Membership of Stock Exchanges</li> <li>• Listing of Securities</li> <li>• Trading Arrangements; Stock Market Index; Stock Exchanges in India; Measures to boost Liquidity in the Stock Market</li> <li>• Impact of Reforms on Stock Market Activity</li> </ul>	1	25%





IV	<b>Derivatives Market:</b> <ul style="list-style-type: none"> <li>• Meanings Economic Benefits</li> <li>• Types of Derivatives Market: Financial and Commodities;</li> <li>• Distinctive features of the Derivatives Market</li> <li>• Exchange traded v/s OTC Derivatives Market</li> <li>• Forward and Futures</li> <li>• Options – types and Salient Features of Options</li> </ul>	1	25%
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### Reference Books :

1. Bharati V. Pathak, "Indian Financial System", Pearson Education, 3rd Edition.
2. M.Y.Khan, "Indian Financial System", Mc Graw Hill, 6th Edition.

### Suggested Readings :

1. Machiraju, H.R., "Indian Financial System", Economic Times.

### Online Resources :

<https://www.forbes.com/sites/forbesfinancecouncil/2021/12/17/9-expert-recommended-educational-resources-for-newcomers-to-the-stock-market/?sh=7cb635775063>

### Practical / Activities :

1. Assignment on top stocks to invest in, and evaluation of the top industries.
2. Discussion on news related with Stock market.





## Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	-	1	-	-	1	-	1	-	2	1	1
CO-2	-	-	3	-	-	-	-	3	-	-	3
CO-3	3	3	-	-	3	3	3	-	-	1	-
CO-4	1	-	1	2	-	1	-	1	1	-	1





**Program:** Masters Of Commerce

**Year:** II ND Year

**Course Title:** Accounting for Managers

**Course Type :** Core Compulsory

**Subject / Branch:** Commerce

**Semester:** IV<sup>TH</sup>

**Course Code:** FCM240103

**Course Credit :** 04

**Pre-Requisite :** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Accounting for managers is the study of to understand accounting in order to learn/implement/maintain the best practices of accounts in corporate as well as small businesses.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
			Mid	CE		
4	0	0	20	10	70	100

**Course Objectives:**

The objective of this subject is

1. To help the students to develop cognizance of the importance of accounting in organization financial statements.
2. To enable students to describe how people analyze the corporate financial under different conditions and understand why people describe the financial statements in different manner.
3. To provide the students to analyze specific characteristics of Logistics Management Accounting and their future action for expenses and income.
4. To enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control cost incurrence and improve results.





## Course Outcomes :

1. Apply accounting principles to analyze and interpret business transactions.
2. Develop budgeting and forecasting skills for effective financial management in a managerial role.
3. Understand the importance of internal controls in financial reporting and preventing fraud.
4. Identify and address ethical issues that may arise in accounting and financial management.

## Content

Unit	Description in detail	Credit	Weightage
I	<b>Accounting – An Overview:</b> <ul style="list-style-type: none"> <li>• Nature and Objectives of Corporate Financial Statements</li> <li>• Uses and Users of Accounting Information</li> <li>• Legal requirements-Form &amp; Content(Schedule-VI)</li> <li>• Accounting Concepts and GAAP</li> <li>• Accounting Standards (Indian and International) and IFRS</li> <li>• Need, Importance, Harmonization and Conversion</li> </ul>	1	25%
II	<b>Financial Statements Analysis:</b> <ul style="list-style-type: none"> <li>• Ratio Analysis</li> <li>• Cash Flow Analysis (AS-3)</li> <li>• (c) Economic Value Added</li> </ul>	1	25%
III	<b>Emerging Dimensions in Accounting</b> <ul style="list-style-type: none"> <li>• Inflation Accounting</li> <li>• Human Resource Accounting</li> <li>• Value Added Accounting</li> <li>• Social Accounting</li> <li>• Environment Accounting</li> </ul>	1	25%







IV	<b>Cost Analysis for Decision Making:</b> <ul style="list-style-type: none"><li>• Various Concepts of Cost and Cost Classification</li><li>• Budgeting and Budgetary Control and ZBB.</li><li>• Break Even and Cost-Volume-Profit Analysis</li></ul>	1	25%
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### Reference Books :

1. .T.P.Ghosh, “Accounting and Finance for Managers”, Taxmann’s Publication.
2. J.Made Gowda, “Accounting for Managers”, Himalaya Publishing House
3. T.P.Ghosh, “Accounting for Managers”, Taxmann’s Publication.

### Suggested Readings :

1. Ahish K Bhattacharyya, “Financial Accounting for Business Managers”, PHI Pvt. Ltd.

### Online Resources :

1. American Institute of CPAs (AICPA) ([aicpa.org](http://aicpa.org))
2. Accounting Today ([accountingtoday.com](http://accountingtoday.com))
3. The Economist ([economist.com/topics/corporate-accounting](http://economist.com/topics/corporate-accounting))
4. Strategic Finance Magazine ([sfmagazine.com](http://sfmagazine.com))
5. Accounting Coach ([accountingcoach.com](http://accountingcoach.com))

### Practical / Activities:

1. Practical Questions/Sum





## Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	-	2	1	2	3	-	-	1	-	2
CO-2	-	-	1	-	-	-	2	3	-	-	3
CO-3	-	1	-	-	-	-	1	-	-	2	-
CO-4	3	-	1	2	-	2	-	1	3	-	-





**Program :** Masters Of Commerce

**Subject / Branch :** Commerce

**Year :** II ND Year

**Semester :** IV<sup>TH</sup>

**Course Title :** Consumer Behaviour

**Course Code :** FCM240104

**Course Type:** Core Compulsory

**Course Credit:** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Consumer Behaviour is the study of to understand the behavior of customers in order to implement the best practices in marketing as well as knowing the customers.

### Teaching Examination Scheme:

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE		
			20	10	70	100

### Course Objectives:

An understanding of the needs and behaviours of consumers is an intrinsic component of the development and implementation of successful marketing actions. Specific topics address the consumer decision process, internal and external influences on consumer behaviour.

### Course Outcomes :

1. Student shall be able to learn and understand the importance of consumer Behaviour in marketing and differential consumer Behaviour in India context.
2. Student will understand about consumer rights.
3. Understand how cultural differences and globalization affect consumer behavior in different international markets.
4. Enhance communication skills to effectively convey marketing messages to diverse consumer segments.

### Content



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Unit	Description in detail	Credit	Weightage
I	<b>INTRODUCTION TO CONSUMER BEHAVIOR:</b> <ul style="list-style-type: none"> <li>Origin and Strategic Applications, Consumer Research</li> </ul>	1	25%
II	<b>CONSUMER AS AN INDIVIDUAL:</b> <ul style="list-style-type: none"> <li>Consumer Motivation; Personality and Consumer Behavior;</li> <li>Consumer Perception and Learning; Consumer attitude formation and change.</li> </ul> <b>CONSUMERS IN THEIR SOCIAL SETTINGS:</b> <ul style="list-style-type: none"> <li>Reference groups and family references.</li> <li>Social class and consumer behavior</li> </ul>	1	25%
III	<b>CULTURE AND CONSUMER BEHAVIOR:</b> <ul style="list-style-type: none"> <li>Influence of culture on consumer behavior,</li> <li>Subcultures and Consumer behavior;</li> <li>Cross cultural consumer behavior.</li> </ul>	1	25%
IV	<b>CONSUMER DECISION MAKING PROCESS:</b> <ul style="list-style-type: none"> <li>Consumer influence and diffusion of innovations; Consumer decision making and model of consumer decision making.</li> </ul>	1	25%

### Reference Books :

1. Leon Schiffman and Leslie Kanuk, "Consumer Behavior"; Pearson Education.
2. Loudon & Dellabitta, "Consumer Behavior: Concepts and Applications"; Mc- Graw Hill.

### Suggested Readings :

1. Solomon, "Consumer Behaviour"; Pearson Education.

### Online Resources :



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4. [Association For Consumer Research](#)
5. [Consumer Insights \(A.C. Nielsen\)](#)
6. [Knowthis.com](#)
7. [Consumer Behavior: The Psychology of Marketing](#)

**Practical / Activities :**

3. [Surveys of Consumers](#)
4. [American Community Survey](#)

**Mapping:**

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	1	-	2	3	2	3	-	-	1	-	2
CO-2	-	-	-	-	-	-	-	3	-	-	3
CO-3	2	3	-	-	3	-	1	-	-	2	-
CO-4	3	-	1	2	-	2	-	1	3	-	-







**Program :** Masters Of Commerce

**Subject / Branch :** Commerce

**Year :** II ND Year

**Semester :** IV<sup>TH</sup>

**Course Title:** Strategic Management

**Course Code :** FCM240105

**Course Type:** Core Compulsory

**Course Credit :** 04

**Pre-Requisite:** 10+2+3 (Commerce & Management Graduation from Any Recognition University)

**Rationale :** Strategic Management is the study of to understand the management in order to implement/manage/work strategically to the best practices to achieves goals.

**Teaching Examination Scheme:**

Teaching (Hours/week)			Examination Scheme			
Lecture	Tutorial	Practical	Internal		External	Total
4	0	0	Mid	CE	70	100
			20	10		

**Course Objectives:**

- To introduce the concepts of strategic management and understand its nature in competitive and institutional landscape
- To provide an underpinning of
  - a. Strategy formulation process and frameworks, tools and techniques of strategic analysis and its application.
  - b. Key business issues/challenges/problems of business in light of dynamic business environment.
  - c. Strategy execution process, framework and its criticality.
  - d. Assessing strategic performance of a firm
  - e. Appreciation of theoretical and empirical foundation of SM background





- To develop
  - a. A holistic approach to see business issues comprehensively and using other core and functional subject knowledge for decision-making.
  - b. Conceptual, diagnostic and analytical and conceptual skills in strategy formulation and execution.
- Identification, appreciation and interpretation of the critical challenges and opportunities before an organization.

### Course Outcomes :

On completion of this course, the students will be able to

1. To describe the role of strategic management and the strategic management process.
2. To understand about the techniques to scan an environment and the role of environment scanning in hurdle less strategic management of an organization.
3. To understand the importance of strategy formulation and strategy implementation.
4. To understand and formulate different strategies at business and corporate level.

### Content:

Unit	Description in detail	Credit	Weightage
I	<b>Introduction to Strategic Management:</b> <ul style="list-style-type: none"> <li>• Evolution of strategic management and business policy;</li> <li>• Understanding strategy; Strategic Decision Making;</li> <li>• Elements in Strategic Management</li> <li>• Process; Strategic Intent; Vision; Mission; Business Definition; Goals and Objectives.</li> </ul>	1	25%





II	<b>Strategy Formulation:</b> <ul style="list-style-type: none"> <li>Environmental Appraisal:</li> <li>Concept of Environment; Environmental Sectors; Environmental Scanning</li> <li>Appraising the Environment. Organizational Appraisal:</li> <li>Dynamics of Internal Environment; Organization Capability Factors;</li> <li>Considerations in Organizational Appraisal;</li> <li>Methods and techniques used for organizational appraisal, Structuring Organizational Appraisal.</li> <li>Corporate Level Strategies:</li> <li>Concentration, Integration, Diversification, Internationalization, Cooperation, Digitalization, Stability, Retrenchment and Restructuring.</li> <li>Business Level Strategies: Generic Business Strategies.</li> </ul>	1	25%
III	<b>Strategic Analysis and Choice:</b> <ul style="list-style-type: none"> <li>Process of Strategic Choice, Strategic Analysis: Subjective Factors in Strategic Choice, Contingency Strategies, Strategic Plan.</li> <li><b>Strategic Evaluation and Control:</b> Strategic Control, Operational Control, Techniques of Strategic Evaluation and Control; Role of Organizational Systems in Evaluation.</li> </ul>	1	25%
IV	<b>Strategy Implementation:</b> <ul style="list-style-type: none"> <li>Nature and Barriers to Strategy Implementation, Model of Strategy Implementation; Project and Procedural Implementation</li> <li>Resource Allocation.</li> <li>Structural Implementation: Structural Considerations, Types of Organizational Structures, Organizational Design and Change.</li> <li>Behavioral Implementation: Stakeholders and Corporate Governance and</li> </ul>	1	25%





	<ul style="list-style-type: none"> <li>• Strategic Management, Role of Board of Directors in Strategic Management, Strategic Leadership, Corporate Culture</li> <li>• Corporate Politics and Power, Personal Values and Business Ethics; Social Responsibility and Strategic Management.</li> <li>• Functional and Operational Implementation; Functional Strategies and</li> <li>• Functional Plans and Policies.</li> </ul>		
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### Reference Books :

1. Azhar Kazmi, "Strategic Management and Business Policy"; Mc-Graw-Hill Companies, Third Edition.
2. Thompson and Stickland; "Strategic Management"; Mc-Graw-Hall Companies.

### Suggested Readings :

1. Fred R. David; "Strategic Management; Concept and Cases;" Pearson Education.
2. Gerry Johnson and Kiran Scholes; "Exploring Corporate Strategy: Text and Cases"; PHI.

### Online Resources :

1. <https://study.sagepub.com/lynch9e>
2. <https://pll.harvard.edu/subject/strategic-management>

### Practical / Activities :

1. Case Studies discussion

### Mapping:

Course Outcome	Expected mapping with Programme Outcomes										
	(1-weak Correlation, 2- Medium Correlation, 3- Strong Correlation)										
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	-	2	1	2	3	-	-	1	-	2
CO-2	-	-	1	-	-	-	2	3	-	-	3
CO-3	-	1	-	-	-	-	1	-	-	2	-
CO-4	3	-	1	2	-	2	-	1	3	-	-





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(Recognized by UGC under Section 22 & 2(f) of 1956)  
(Gujarat Private State University Act 4 of 2018)



— Faculty of Commerce & Management —  
**Gokul College of commerce & Management**



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