

SEMESTER – III

S. N.	Course Code	Course Title	Lectures (L) Hours/Week	Tutorial (T) Hours/ Week	Practical (P) HoursWeek	Credits	
Core Courses							
1		Introduction to Strategic Management	4	1	-	4	
2		Basics of Entrepreneurship Development	4	1	-	4	
3		Financial Reporting & Decision-Making	4	1	-	4	
Electives							
4		Specialization A/B/C	Elective-I	4	1	-	4
5			Elective-II	4	1	-	4
6		Lab: Tally	-	-	2	2	
Total Credits						22	

SEMESTER-III
LIST OF SPECIALIZATION ELECTIVES

S. No	Course Code	Course Title	Lectures(L) Hours/Week	Tutorial (T) Hours/Week	Practical(P) HoursWeek	Credits
SPECIALIZATION ELECTIVES A -I: MARKETING						
1		Consumer Behavior and Marketing Communication	4	-	-	4
2		Sales and Retail Management	4	-	-	4
SPECIALIZATION ELECTIVES B -II: FINANCE						
1		Strategic Financial Management	4	-	-	4
2		Working Capital Management	4	-	-	4
SPECIALIZATION ELECTIVES C -III: HUMAN RESOURCE						
1		Talent and Competency Management	4	-	-	4
2		Employee Relations and Labour Laws	4	-	-	4

Course Title: Introduction to Strategic Management
Course: M.COM
Semester: III
Code:

L	T	P	C
4	1	0	4

Course Objectives:

- CO1:** To familiarize the students with the concepts, tools and techniques of corporate strategic management
- CO2:** To develop the knowledge about strategy making process that is informed, integrative and responsive to rapid changes in organization environment
- CO3:** To enhance the decision-making abilities of students in situation of uncertainty in a dynamic environment
- CO4:** To cover fundamental issues with regard to corporate and business strategy, and the implementation and process aspects of strategic management

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1:** To understand the basic concepts, principles and role of strategic management and analyse the internal and external environment of business
- CLO2:** To understand various levels at which Strategy exist namely Corporate, Business and Functional level
- CLO3:** Develop and prepare organizational strategies effective for the current business environment to achieve valuable outcomes
- CLO4:** To help students learn strategic management models
- CLO5:** To study the major contemporary trends in strategic management

Credit-04
Tota Hours: 50

Unit	Contents	Hours
I	Introduction: Role and concept of strategy; Concept of Strategic Management; Strategic Management Process, Vision, Mission and Goals; Approaches to strategic decision making; Importance, Benefits and Risks of Strategic Management; Strategic role of board of directors & top management Strategic intent	09
II	Environmental Analysis: Analysis of broad environment: Environmental profile; Constructing scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond framework; Analysis of operating environment - Michael Porters model of industry analysis; Strategic group analysis; Analysis of internal environment- Resource audit; Resource Based View (RBV); Core and distinctive competencies; Sustainable competitive advantage and transient competitive advantage.	12
III	Strategic Choices: Strategic options at corporate level: Growth, stability and retrenchment strategies; Corporate restructuring; Strategic options at business level-	09

	Michael Porters 'competitive strategies and cooperative strategies. Evaluation of strategic alternatives – Product portfolio models (BCG matrix, GE Matrix, Holfer's Matrix.)	
IV	Strategy Formulation, Implementation and Evaluation: Strategic Formulation: Stages and Importance Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation. Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance & Challenges Strategic Evaluation and Control: Importance, Limitations and Techniques	09
V	Emerging Strategic Trends: Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India. Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering Start-up Business Strategies and Make in India Model: Process of business startups and its Challenges, Growth Prospects and government initiatives in Make in India Model with References to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness	11

Recommended Text Books:

T1: Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications

Recommended Reference Books:

- R1.** Porter, Michael E., Competition in Global industries, Harvard University Press, New York, 1986.
- R2.** Davidson, W. H. (2013). Global Strategic Management. John Wiley, New York.
- R3.** Hamel & Prahlad. Strategic Intent. Harvard Business Review. May June 1989,63-76
- R4.** Porter, Michael E. How Competitive Forces Shape Strategy. Harvard Business Review. Nov-Dec 1996,61-78
- R5.** Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
- R6.** Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill

Course Title: Basics of Entrepreneurship
 Development

Course: M.COM

Semester: III

Code:

L	T	P	C
4	1	0	4

Course Objectives:
CO1: To make the student know about entrepreneurship and entrepreneurs.

CO2: To make them understand about Entrepreneurship Development.

CO3: To make them understand about creating Entrepreneurial Venture.

CO4: To make them understand about the Business Planning Process.

CO5: To make them understand the financial Analysis and Sustenance of Entrepreneurial Venture.

Course Learning Outcomes: On completion of the course the student will be able to:
CLO1: Describe the entrepreneurship and entrepreneurs.

CLO2: Learn the entrepreneurship development process.

CLO3: Discuss the creation of entrepreneurial venture.

CLO4: Gain in-depth knowledge of Business Planning.

CLO5: Aware about Financial Analysis and Sustenance of Entrepreneurial Venture.

Credit-04
Total Hours: 50

Unit	Content	Hrs.
1	Introduction: Evolution, definition, need, benefits of entrepreneurship, characteristics of entrepreneurs, qualities, and profile of entrepreneur, responsibilities of an entrepreneur, functions of entrepreneur and role of entrepreneurs.	10
2	Entrepreneurship Development Perspective: Theories of Entrepreneurship- Schumpeter Dynamic Entrepreneurship Innovation Theory, Theory of High Achievement by McClelland, Role of entrepreneurship in economic development. Entrepreneurship process; Factors impacting emergence of entrepreneurship; EDP programme & institutions, needs, role, phases, institutional efforts, problems, and suggestions.	10
3	Creating Entrepreneurial Venture: Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation, Entrepreneurial Environment- Significance, SWOT Analysis, Problems of Entrepreneurship.	10
4	Business Planning Process: Search of Business Idea; Drawing business project: Format and steps; Reasons of project rejections; Entrepreneurial Challenges; Legal issues; forming business entity: considerations and Criteria, requirements for formation of a Private and Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights importance for startups.	10
5	Financial Analysis and Sustenance of Entrepreneurial Venture: Industrial Sickness, Tools of Financial Analysis, Working capital, sources of development finance, Significance, Essential considerations for sustenance and future growth of an entrepreneurial venture.	10

Recommended Text Books:
T1: Vasant, Desai., Small- Scale Industries and Entrepreneurship, Himalaya Publication, India.

Recommended Reference Books:

- R1.** Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
- R2.** Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
- R3.** Taneja, Entrepreneurship, Galgotia Publishers.
- R4.** Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA)
- R5.** Hisrich, Robert D., Michael Peters, and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi
- R6.** Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi
- R7.** Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi
- R8.** Natarajan., K and E. Gordon, Entrepreneurship Development, Himalaya Publication, India.
- R9.** Vasant, Desai., Small- Scale Industries and Entrepreneurship, Himalaya Publication, India.
- R10.** Kuratko, D.F., and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning

Course Title: Financial Reporting & Decision-Making
Course: M.COM
Semester: III
Code:

L	T	P	C
4	1	0	4

Course Objectives:

- CO1:** The purpose of this unit is to expose students to Financial Reporting & advanced accounting issues and to understand practice of financial reporting in India.
- CO2:** Develop your knowledge and understanding of International Financial Reporting Standards.
- CO3:** To understand the evolution of financial reporting, and accounting of derivatives.
- CO4:** The main objective of this unit is to offer a comprehensive, interdisciplinary approach to the legal, management and control of companies.
- CO5:** To understand system view approach creation of various aspects of the structure, management and decision-making of the modern organization at all its levels.

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1:** Understand the Advance Accounting issues and Financial Reporting practices of the companies.
- CLO2:** Apply relevant financial reporting standards to elements of financial reports.
- CLO3:** Understand the financial reporting standards applicable to key elements of financial statements.
- CLO4:** To understand the meaning and theories related to corporate governance.
- CLO5:** To apply decision-making methods and technologies for various forms of organizational and management tasks.

Credit-04
Total Hours-50

Unit	Content	Hours
I	FINANCIAL REPORTING: Concept of Financial Reporting; Objectives and Requirement of Financial Reports; Users in Financial Reporting; Qualitative Characteristics of Financial Reporting Information Significance of Company Annual Report; Benefits of Financial Reporting; Disclosure Requirements; Financial Reporting Practices in India.	10
II	INTERNATIONAL FINANCIAL REPORTING STANDARDS Meaning, Origin, Objectives, Convergence with IFRS , Benefits of Convergence. Challenges of Convergence	08
III	DEVELOPMENT OF FINANCIAL REPORTING Value added statement, GVA, NVA. Economic value added, market value added, Shareholders value added, hedge accounting. Accounting of derivatives. Human resource accounting	10

IV	CORPORATE GOVERNANCE REPORTING : Concept, Objectives and Elements of Good Corporate Governance; Compliance Requirements under Listing Agreements; Companies Act, 1956; Accounting Standards and Committee Reports; Corporate Governance Reporting Practices in India.	10
V	PROBLEM SOLVING AND DECISION MAKING: Definition of the problem and potential causes for the problem. Identifying alternatives for approaches to resolve the problem. Selecting an approach to resolve the problem. Implementation of the best alternative. Action plan. Monitoring implementation of the plan. Rational Versus Organic Approach to Problem Solving. DECISION MAKING METHODS Decision Analysis techniques. Pros and Cons Analysis. . Kepner-Tregoe (K-T) Decision Analysis. Determining pros and cons of franchising by using SWOT-analysis	12

Recommended Text Books:

T1. Chandra P. (2015). Corporate Creation. New Delhi Tata Mc-Graw Hill

Recommended Reference Books:

- R1.** Gupta, R.L: Advanced Financial Accounting, S.Chand & Co., New Delhi
- R2.** Maheshwaari, S.N. : Advanced Accountancy-Vol. II, Vikas Publishing House, New Delhi
- R3.** Shukla, M.C. and T.S. Grewal: Advanced Accountancy, Sultan Chand & Co., New Delhi
- R4.** Monga, J.R. Corporate Accounting , Mayoor Paper backs, Noida.

Course Title: Consumer Behavior and Marketing Communication
Course: M.COM
Semester: III
Code:

L	T	P	C
4	1	0	4

Course Objectives:

- CO1:** To present a comprehensive coverage of Consumer Behaviour with examples from the Indian Scenario
- CO2:** Challenges students to understand the complexities of consumer needs and perceptions and translate them into effective Marketing Strategies
- CO3:** To provide an in-depth understanding of the consumer buying processes and their determinants as relevant for marketing decision making
- CO4:** To Understand the marketing communication model and role of marketing communication
- CO5:** To develop an in-depth understanding of the modern concepts and latest techniques of advertising, personal selling and sales force management which is an integral area of marketing.

Course Learning Objective: After successful completion of this course, the student shall be able to:

- CLO1:** To understand consumer behaviour and its relationship with marketing concepts
- CLO2:** To understand the process of consumer decision making and its application and develop an understanding of factors that influence consumer buying behaviour
- CLO3:** Understand the influence of personal and socio-cultural factors on consumer behaviour
- CLO4:** To equip the students to take effective distribution decisions for products and services.
- CLO4:** To develop the skills among students to enable them to design the Promotion-Mix strategies advertising campaigns.
- CLO6:** Understanding various types of advertising and concepts related to main decision areas in Advertising

Credit: 04
Total Hours: 50

Unit	Contents	Hours
I	Introduction Introduction: Nature, Importance, and Scope of Consumer Behaviour; Application of Consumer Behaviour in Marketing. Determinants of Consumer Behaviour, changing profile of Indian Consumers. Consumer Decision Making Process, Models of Consumer Behaviour: Nicosia; Howard- Sheth; Engle; Kollat and Blackwell Models, Business buying behaviour.	10
II	Personal Factors Affecting Consumer Behaviour Individual Determinants of Consumer Behaviour: Needs and Motivation, Perception, Learning and learning theories, Attitude and attitude change, Personality and Life Style.	10
III	Socio-Cultural Determinants of Consumer Behaviour External Determinants of Consumer Behaviour: Group Dynamics, Reference Groups and their Influence, Family- Role and Functions. Social class, Culture and sub- Culture, Cross Cultural understanding of Consumer Behaviour.	10
IV	Marketing Communication Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; Marketing communication mix; Advertising -	10

	Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR approach; Determination of target audience and positioning; Advertising budget – Factors influencing budget decision and methods.	
V	Management of Marketing Communication The Communication Process, Behavioural Aspects of Marketing Communication, Consumer response to persuasive communications- Different Communication models, Influence of source message and channel factors on communication; Personal selling, meaning importance, objectives, process, role of personal selling in promotion mix; Sales promotion, sales promotion objectives, B2C, B2B, B2T, T2C, sales promotion, types, public relation and publicity, PR and publicity objectives, Direct marketing, Direct marketing objectives, Direct marketing strategies.	10

Recommended Text Books:

- T1.** Schiffman, L.G. and Kanuk, L.L.: Consumer Behavior
- T2.** S.A. Chunawalla: Advertising, Sales and Promotion Management, Himalaya Publishing House

Recommended Reference Books:

- R1.** Peter J. Paul and Jerry C. Olson, Consumer Behaviour and Marketing Strategy
- R2.** Kotler, P. & Keller, K. L. (2017). Marketing Management. Pearson
- R3.** Schiffman, L. G., & Kanuk, L. L. (2010). Consumer behaviour. New Delhi: Prentice Hall

**Course Title: Sales and Retail Management
 ElectiveA-I: Marketing**
Course: M.COM
Semester: III
Code:

L	T	P	C
4	1	0	4

Course Objectives:

CO1: To develop an in-depth understanding of the modern concepts and latest techniques of Sales Management

CO2: To develop an understanding of Sales Force Management

CO3: To introduce the students to the field of retailing management

CO4: To develop winning strategies for retailing business

CO5: To enable students to understand the problems and issues faced by retailers

Course Learning Outcome:

CLO1: To explain the decisions involved in planning and organizing the sales effort

CLO2: To explain the decisions involved in salesforce management and the related issues

CLO3: Understanding the nature and importance of retail management

CLO4: Learning about retail store operation, design and management

Credit-04
Total Hours: 50

Unit	Content	Hours
I	Sales Management Meaning, objectives, Characteristics, Functions and Importance; Salesmanship: Meaning, Features and Significance; Qualities of a Good Salesman. Selling Process: Meaning, Stages in Selling Process- Prospecting, Pre-approach, the Approach, Presentation and Demonstration, Handling the Objections, Closing the Sale. Setting personal selling objective	10
II	Sales Planning and Organization Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota; Role of IT in sales planning. Sales Organization: Organization structure; Relationship of sales department with other departments; Distribution networks relationship. Sales Force Management: Recruitment and selection; Training and development- Objectives, techniques and evaluation; Sales persons compensation and techniques; Sales contests; Rewards and expense accounts; Motivating and supervising sales personnel; Evaluation and control of the sales effort – Evaluation of sales personnel performance, sales and cost analysis.	10
III	Introduction to the World of Retailing Concept, Nature and Scope, Functions, Economic Significance of Retailing, Retail Mix, The Retailing environment in India, Types of Retailers – Retail Formats, Theories of Retail Development, The Retail Life Cycle Buying behaviour process, Types of Buying behaviour, Buying Situations Merchandise Management: Managing Merchandise Assortments, Merchandise Planning Systems, Buying Merchandise, National brands or Private labels, Retail Pricing	10
IV	Retail Market Strategy Definition, Pricing, Promotion, Store Location and Site Evaluation: Importance of Location Decision - Retailing strategy and Location - Characteristics Used in Location - Analysis - Defining the Trade Area, Store Layout – Design, Visual Merchandising Customer Service, CRM-Building and sustaining relationships	10

V	Emerging trends in Retailing Future of Retailing: Retailing through Internet, Career opportunities in Retail, Road ahead in India	10
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Recommended Text Books:

T1. Bajaj, C., Tuli, R. & Srivastava, N. (2016). Retail Management (3rd ed) New Delhi: Oxford University Publication.

T2. Chunawala: Sales Management

Recommended Reference Books:

R1. Cundiff, Still and Govoni: Sales Management

R2. Pradhan, S. (2017). Retailing Management: Text and Cases. New Delhi: McGrawHill.

Course Title: Strategic Financial Management
Elective B-II: Finance
Semester: III

Course: M.COM
Code:

L T P C
4 1 0 4

Course Objectives:

- CO1:** Contribute more effectively to corporate strategy by taking a more proactive and forward looking approach.
- CO2:** The course explores the strengths and weaknesses of each method of valuation, as well as when to apply each.
- CO3:** To forecast financial requirements, investing funds, performing profit planning, controlling costs, and estimating the rate of return on investment.
- CO4:** To clarify the importance of mergers and acquisitions in the terms of the company's Value.
- CO5:** To analyze mergers and acquisitions of various types and to give some ideas about the defense strategies in the cases of the hostile takeovers attempts.

Course Learning Outcomes: on having completed this course students should be able to -

- CLO1:** To Contribute more effectively to corporate strategy by taking a more proactive and forward looking approach.
- CLO2:** To Calculate corporate valuations across a range of situations and for multiple Purposes.
- CLO3:** To Critically analyse the internal and external environments in which businesses operate and assess their significance for strategic planning.
- CLO4:** To Manage Corporate Sickness and Distress Management.
- CLO5:** To be prepared to take ethical decisions in strategic investments.

Credit-04

Total Hour: 50

Unit	Content	Hours
I	INTRODUCTION: Strategic Management-Vision, Mission, Scope, Objectives, Strategies and Operating Plans; Process of Strategic Management; Strategic Financial Management; Changing Environment of Business Finance – Recent Trends and Financial Strategies; Financial Fundamental Analysis – Economy Analysis, Industry and Competition Analysis and Company Analysis.	12
II	CORPORATE VALUATION: Concept of Value; Value Creation through Required Rate of Return – NPV and IRR Approach; Book Value of the Corporate Entity – Intrinsic Value; Adjusted Book Value of the Corporate Unit; Current Market Valuation Model; Cost Theory of Valuation; Earnings Theory of Valuation.	10
III	FUNCTIONAL STRATEGIES: Marketing, Production/Operations and R & D plans and Policies; Personnel and Financial Plans and Policies.	08

IV	MANAGING CORPORATE SICKNESS AND CORPORATE RESTRUCTURING : Concept of Corporate Sickness; Sickness Scenario in India; Causes of Sickness; Symptoms of Sickness; Predicting Sickness-Financial Ratios and Altman Model; DISTRESSED RESTRUCTURING: Voluntary Settlements and DIP Financing for Reconstruction; Formulating Revival Plan.	10
V	CORPORATE MERGER AND TAKEOVER : Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover; Takeover Regulations in India; Takeover Defence Mechanism.	10

Recommended Text Books:

T1. Chandra Prasanna, Financial Management. Mc Graw Hill India

Recommended Reference Books:

- R1.** Grant, R. M. (2015). Contemporary strategy analysis: Text and Cases, (8th ed.).
- R2.** Porter, M. E. (2004). Competitive strategy. New York: Simon&Schuster
- R3.** Megginson, W.L., Smart, S.B.,&Gitman, L.J. (2009).Corporate Finance (2nd ed.) Thomson..
- R4.** IIBF (Indian Institute of Banking and Finance), Bank financial management Palgrave MacMillan
- R5.** Hanke, J. E. Business Forecasting. Prentice Hall of India.
- R6.** Hooda, R. P. Statistics for Business and Economics. Macmillan.

Course Title: Working Capital Management
Elective B-II: Finance

Semester: III

M.COM

Course:
Code:

L	T	P	C
4	1	0	4

Course Objective:

- CO1:** To provide an exposure to the conceptual framework and significance of Financial Management in the Corporate Organization's overall performance.
- CO2:** To maintain the working capital operating cycle and ensuring its ordered operation,
- CO3:** To Equip the students with tools, techniques and the processes involved in financial planning and taking financing, investment decisions.
- CO4:** Assess working capital adequacy and liquidity to understand more about a business' working capital position.
- CO5:** Practice the techniques to enhance working capital management.

Course Learning Outcomes: After completion of the course student will be able to:

- CLO1:** To understand the concept of working capital
- CLO2:** To finance your business's investment in short-term assets like inventory and account receivable
- CLO3:** Evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.
- CLO4:** To understand the working capital policies to manage cash and account receivable for a company.
- CLO5:** Apply corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the share holders' value.

Credit-04

Total Hours: 50

Unit	Content	Hours
I	CONCEPT OF WORKING CAPITAL: Classification, importance, factors determining adequate value of working capital. Estimation of working capital requirements. Financing of working capital – Long- medium-short term. Trends in Financing of working capital by banks. Objectives of Working Capital Management	10
II	FINANCING WORKING CAPITAL: Sources of Working Capital Finance – A Brief Overview of Long-term and Short-term Sources of Finance; Long-term Vs. Short-term Sources-Speed, Flexibility, Cost, Risk, Liquidity, and Profitability ; The Concept of Zero Working Capital.	08
III	WORKING CAPITAL MANAGEMENT: Inventory management. Tools and techniques of investment management. Determination of stock levels, VED analysis, Just in Time Inventory, Cash Management and Receivable Management.	10
IV	MANAGEMENT OF RECEIVABLES : Concept and Nature of Receivables; Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – The Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.	12

V	MANAGEMENT OF INVENTORY : Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.	10

Recommended Text Books:

T1: Chandra, P. (2015). Financial Management (9th ed.). McGraw Hill.

Recommended Reference Books:

- R1.** Ross, S.A., Westerfield, R.W., Jaffe, J., & Jordan, B.D. (2016): Fundamentals of Corporate Finance (11th ed.). Tata McGraw Hill.
- R2.** Bhalla, V. K., (2003), Working Capital Management, New Delhi, Anmol Publications Private Limited, 5th Edition.
- R3.** Chandra, Prasanna, (2001), Financial Management: Theory and Practices, New Delhi, Tata McGraw Hill Publishing Company Limited, 5th Edition.
- R4.** Khan, M. Y. and Jain, P. K., (2004), Financial Management: Text and Problems, New Delhi, Tata McGraw Hill Publishing Company Limited, 4th Edition.
- R5:** Srinivasa, S., (1999), Cash and Working Capital Management, New Delhi, Vikas Publishing House Private Limited.

Course Title: Talent and Competency Management
 Elective C-III: Human Resource

Course: M.COM

Semester: III

Code:

L T P C
4 0 0 4

Course Objectives:

CO1: To make the student know about the talent management and sources of talent.

CO2: To make the student know about the Talent acquisition.

CO3: To make the student know about the elements of talent management and strategy to manage the talent.

CO4: To make the student know about the managing competencies.

CO5: To make the student know about the competency models.

Course Learning Outcomes: On completion of the course the student will be able to:

CLO1: Understand the talent management and sources of talent.

CLO2: Learn the talent acquisition.

CLO3: Aware about the elements of talent management and strategy to manage the talent.

CLO4: Gain in-depth knowledge of managing competencies.

CLO5: Describe the mapping models

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Introduction to Talent Management: Introduction, Meaning & Objectives, Role of Talent Management in building sustainable competitive advantage to a firm, Key Processes of Talent Management, Source of Talent, Consequences of Failure in Managing Talent, some suggestive tools for Managing Talent.	10
2	Talent Acquisition: Job analysis, developing HR planning process, recruitment process, selection process, selection errors & minimizing selection errors.	10
3	Elements of Talent Management & Strategy: The element of Talent Management-The resourcing strategy- Attraction and retention policies and programs – Talent Audit – Role Development – Talent relationship management – Performance management – Total reward - Learning and development - Career management. Strategy: Building the talent pipeline; Employee engagement; Employee engagement strategies; Talent management to drive culture of excellence, Leadership development.	10
4	Managing Competencies: Concept of Competence, Need for Competencies, Competence, and performance: competency-based performance management; Developing competencies in employees.	10
5	Competency Models: Steps in Developing a valid competency model: Goleman's emotional intelligence model , Aspects of emotional intelligence :Self-awareness – Social awareness :Self-management :Relationship management.	10

Recommended Text Books:

T1: Rao, T.V. (2011). Hurconomics for Talent Management: Making the HRD Missionary Business-Driven, New Delhi: Pearson Education.

Recommended Reference Books:

- R1:** Lance A. Berger and Dorothy R. Berger, 2004, The Talent Management Handbook, Tata Mc Graw Hill Publishing Company Limited, New Delhi.
- R2:** Margaret Dale and Paul Iles, 2002, Assessing Management Skills – a guide to competencies and evaluation techniques, Jaico Publishing House, Mumbai.
- R3:** Lyle M. Spencer, Signe M. Spencer, 2008, Competence at work models for Superior Performance, Wiley India Pvt. Ltd, New Delhi.
- R4:** Michael Armstrong and Helen Murlis, 2005, Handbook of Reward Management, Crest Publishing House, New Delhi.
- R5:** Radha R. Sharma, 2004, 360 Degree Feedback, Competency Mapping and Assessment Centres for Personal and Business Development, Tata McGraw-Hill Publishing Company Limited, New Delhi.

Course Title: Employee Relations & Labour Laws
 Elective C-III: Human Resource

Course: M.COM

Semester: III

Code:

L T P C
4 0 0 4

Course Objectives:

CO1: To make the student know about the Employee Relations and Industrial Relations.

CO2: To make the student know about the importance of Employee Relation within the perspective of Industrial Relation.

CO3: To make the student know about the relevant Laws of HR management

CO4: To make the student know about the Acts related to employees in Industry.

CO5: To make the student know about the Payment of Bonus Act.

Course Learning Outcomes: On completion of the course the student will be able to:

CLO1: Understand the Industrial Relation framework.

CLO2: Be Competent about importance the of Employee Relation within the perspective of Industrial Relation.

CLO3: Knowledge about relevant Laws of HR management.

CLO4: To interpret and know the implementation of Labor Laws within organization.

CLO5: To describe the use of Collective Bargaining and Grievance redressal Mechanism

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Employee Relations Management (ERM) & Industrial Relation: Introduction and Importance of Employee Relations, Employee Relations Management Tools, Approaches to Understand IR, the Trends of Industrial Relations in India, Impact of Globalization on the Liberalized Economy, Emerging challenges of IR in India, Trade Unionism: Development of trade unionism, functions, type and structure of trade union, Why Employees Join Trade Unions, Trade Unions problems & suggestive remedial measures of trade unions, The Trade Unions Act 1926 and Recent Amendments.	10
2	Collective Bargaining: Concept, Significance, types & procedure of Collective bargaining , Discipline: The Industrial Employment (Standing Orders) Act 1961, Misconduct, Disciplinary Action, Code of Discipline, Domestic Enquiry, Grievance Handling in IR: Grievance Settlement Procedure, Industrial Disputes, Preventive & Settlement Machinery in India.	10
3	Acts: The Factories Act, 1948 & The Factories (Amendment) Bill, 2016 & The shop & Establishment Act 1948, The Payment of Wages Act, 1936 and amendment in 2020, The Workmen's compensation Act, 1923, The Industrial Disputes Act, 1947.	10
4	The Payment of Minimum wages Act 1948: The Payment of Minimum wages act 1948 & its revisions 2019, 2020 & 2021, The Contract Labor (Abolition & regulative) Act, The Trade Unions Act, 1926 & Amendment Bill, 2019, Child Labor (Prohibition & Regulation) Act, 1986 and its latest amendment & its revisions 2019, 2020 & 2021, & Amendment Bill, 2019.	10
5	The payment of Bonus Act 1965: and amendments, the payment of Gratuity Act, 1972 and its amendment 2018, Employee's Provident fund & Miscellaneous Provisions Act, 1952.	10

Recommended Text Books:

T1: Monappa Arun, "Industrial Relations and Labor laws", Tata McGraw Hill Edition, New Delhi.

Recommended Reference Books:

- R1.** Srivastava SC - Industrial Relations and Labor Laws (Vikas,)
- R2.** Gupta, Parul – Industrial Relations and Labor laws, SAGE Publishing India
- R3.** Monappa Arun, “Industrial Relations and Labor laws”, Tata McGraw Hill Edition, New Delhi
- R4.** Taxmann Labor Laws,” Taxmann Allied Services Pvt. Ltd.
- R5.** Sinha, P.R.N., Sinha, InduBala and Shekhar, Seema Priyadarshini, Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.
- R6.** Mamoria, Mamoria and Gankar, “Dynamics of Industrial Relations”, Himalaya Publishing House, New Delhi,
- 8.** D. P Sahoo: Employee Relations Management - Texts and Cases, SAGE Publishing India.

SEMESTER – IV

S. N	Course Code	Course Title	Lectures(L) Hours/Week	Tutorial (T) Hours/Week	Practical(P) HoursWeek	Credits	
Core Courses							
1.		International Business	4	1	-	4	
2.		Ethics, Corporate Governance and Sustainability	4	1	-	4	
Electives							
3.		Specialization A/B/C	Elective-I	4	1	-	4
4.			Elective-II	4	1	-	4
5.			Elective-III	4	1	-	4
Comprehensive Viva-Voce							
6.		Lab: SPSS	-	-	2	2	
Total Credits						22	

SEMESTER-IV
LIST OF SPECIALIZATION ELECTIVES

S. No	Course Code	Course Title	Lecture (L) Hours / Week	Tutorial (T) Hours/ Week	Practical (P) Hours Week	Credits
SPECIALIZATION ELECTIVES A –I: MARKETING						
1		Supply Chain Management and Logistics	4	-	-	4
2		International Marketing	4	-	-	4
3		Social Media and Web Analytics	4	-	-	4
SPECIALIZATION ELECTIVES B –II: FINANCE						
1		International Financial System/ Management	4	-	-	4
2		Financial Planning and Tax Management	4	-	-	4
3		Security/Investment Analysis and Portfolio Management	4	-	-	4
SPECIALIZATION ELECTIVES C –III: HUMAN RESOURCE						
1		HR Analytics	4	-	-	4
2		International HRM	4	-	-	4
3		Performance and Reward Management	4	-	-	4

Course Title: International Business

Course: M.COM

Semester: IV

Code:

L	T	P	C
4	1	0	4

Course Objectives:

- CO1:** To acquaint the students with the nature and scope of international business operations
- CO2:** To equip students with the trends and developments in international business environment
- CO3:** To lay theoretical foundations of international trade and investment along with the realities and rationale of trade and investment policies
- CO4:** To focus on emerging scenario of Indian economy and its impact on Global Business
- CO5:** To examine the major issues relating to strategy formulation and execution with respect to international business

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1:** Understand the importance and scope of international business and identify the main drivers of globalization that have led to the expansion of international business. Identify the basic decisions regarding entry of a firm into international business and evaluate the different modes of entry into international business
- CLO2:** Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries.
- CLO3:** Explore the various drivers and patterns of international business activity
- CLO4:** Examine business strategies for going global and key managerial issues
- CLO5:** Assess the political realities of world trade and measures taken by governments to intervene in international trade
- CLO6:** Understand the evolution, working and role of the international organisations, such as, WTO, IMF, World Bank in regulating international economic environment.

Credit: 04

Total Hours: 50

Unit	Contents	Hours
I	Introduction Globalization; Drivers of globalization; Consequences of globalization; Basic entry decisions with respect to international business; Modes of entry into international business. International Business Environment- Political, legal, and economic systems; Elements of political, legal, economic and cultural environment relevant for international business, and associated risks; Framework for analysing political, legal, economic and cultural environment across countries.	10
II	International Trade Theories of international trade – mercantilism, absolute advantage, comparative advantage, factor proportions theory, product life cycle theory, new trade theory, national competitive advantage. World trading environment - Pattern and structure of world trade in goods and services; Government intervention in international trade; Instruments of trade intervention: Tariffs, quotas and other measures and their effects.	10
III	International Investment Types of international investment; international investment theories - market imperfections theory, internalization theory, strategic behaviour, international product life cycle theory, Dunning's eclectic paradigm; costs and benefits of FDI to host and home countries; Global trends in FDI. Balance of Payment Account- Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Correction of disequilibrium.	10
IV	Regulation of International Trade and Investment World trade and protectionism; GATT, The Uruguay Round, WTO – importance, trading principles and structure; Important agreements of WTO – Agriculture Agreement; SPS, TBT, GATS, TRIPS etc.; WTO and India International Monetary System and International Economic Institutions - Evolution of the international monetary system; types of exchange rate systems in the world; International economic institutions - IMF, World Bank, UNCTAD; International money and capital markets	10
V	Regional Economic Integration Levels of regional economic integration - Free trade area, customs union, economic union, common market, political union; Trade creation and diversion effects; Regionalism vs. Multilateralism; Structure and functioning of some important regional economic arrangements like EU and NAFTA, SAARC.	10

T1.

1.

Recommended Text Books:

T1. Cherlunilam F (2010), International Business: Text and Cases, Prentice Hall

Recommended Reference Books:

R1. Hill, Charles W. L. & Jain, W. L. (2014). International Business: Competing in the Global Marketplace. McGraw Education (India) Pvt. Ltd.: New Delhi.

- R2.** International Business P. Subba Rao, Himalaya publishing house
- R3.** International Business environment; Anant Sundaram & J Stewart Black
- R4.** Griffin, R. W. & Pustay, M. W. (2015). International Business: A Managerial Perspective. Pearson
- R5.** Sodersten, B. & Reed, G. (1994). International Economics. Palgrave Macmilla

Course Title: Ethics, Corporate Governance and Sustainability
Course: M.COM
Semester: IV
Code:

L	T	P	C
4	1	0	4

Course Objectives:
CO1: To make the student know about the introduction to business ethics.

CO2: To make the student know about the corporate governance.

CO3: To make the student know about the corporate social responsibility.

CO4: To make the student know about the sustainability.

CO5: To make the student know about the corporate sustainability reporting framework.

Course Learning Outcomes: On completion of the course the student will be able to:

CLO1: Understand the business ethics.

CLO2: Learn about the corporate governance.

CLO3: Have In-depth knowledge about the corporate social responsibility.

CLO4: Understand the sustainability in business.

CLO5: Explain corporate sustainability reporting framework

Credit-04
Total Hours: 50

Unit	Content	Hrs.
1	Introduction to Business ethics: Meaning of business ethics, significance of business ethics, importance of business ethics, ethical dilemmas in business, ethical principles in business, an alternative to moral principles: virtue ethics, Morality in international context, Ethical decision making-personal and professional moral development, and moral reasoning.	10
2	Corporate governance: Introduction, Need and Scope , Evolution of Corporate Governance , Elements of Good Corporate Governance , need to improve corporate governance standards, corporate governance problems, Role played by regulators to improve corporate governance. Different models of Corporate Governance, Business Ethics and Corporate Governance.	10
3	Corporate social responsibility: Meaning, evolution of corporate social responsibility, Significance of corporate social responsibility, Limitation of corporate social responsibility, Profit maximization vs. social responsibility, Conceptual framework of social responsibilities of business, SWOT analysis for evaluating organizational framework for discharging social responsibility.	10
4	Sustainability: Meaning and Scope, Corporate Social Responsibility and Corporate Sustainability, why is Sustainability an Imperative.	10
5	Corporate Sustainability Reporting Frameworks: Global Reporting Initiative Guidelines, National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business, Challenges in Mainstreaming Sustainability Reporting.	10

Recommended Text Books:
T1: Taxman - Corporate Governance, Indian Institute of Corporate Affairs.

Recommended Reference Books:
R1: Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics Taxmann Publications Pvt Ltd, New Delhi.

R2. S. Sanakaran – International Business & Environment, Margham Publication, Chennai.

R3. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.

- R4.** Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
- R5.** Taxmann - Corporate Governance, Indian Institute of Corporate Affairs.
- R6.** A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

Course Title: **Supply Chain Management and Logistics** Course: **M.COM**
 Elective A-I: Marketing

Semester: **IV**

Code:

L T P C
4 0 0 4

Course Objectives:

- CO1:** To make the student know about the supply chain.
- CO2:** To make the student know about the demand management in supply chain.
- CO3:** To make the student know about the procurement management in supply chain.
- CO4:** To make the student know about the logistic management.
- CO5:** To make the student know about the distribution networks of the supply chain

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1:** Learn about the supply chain.
- CLO2:** Describe the demand management.
- CLO3:** Understand the procurement management.
- CLO4:** Have in depth knowledge about the networks of supply chain.
- CLO5:** Explain the distribution networks of the supply chain.

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Understanding of Supply Chain: Objectives of Supply Chain, Importance, Decision Phase, Process, Supply Chain Performance Drivers Evolution and Overview of Supply Chain Management, Traditional and Modern Approach of Supply Chain Management, Elements in Supply Chain Management.	10
2	Demand Management in Supply Chain: Demand planning & Forecasting, Types of Demand, Characteristics of forecasts, Components of a Forecast & Forecasting Methods, Basic Approach to Demand Forecasting.	10
3	Procurement Management in Supply Chain: Introduction, Traditional Inventory Management, Inventory models, New Paradigms in Inventory, Just in Time Inventory Management, vendor managed inventory.	10
4	Logistics Management: Introduction, History & evolution of Logistics, elements of logistics, Distribution management warehousing, packing for logistics (concepts, importance, requirement, important aspects of logistics, packing, Repacking & forwarding, Trends in packaging)	10
5	Distribution Networks of Supply Chain : Role of Distribution, influencing factors, design, application to e business, Distribution networks in Practice.	10

Recommended Text Books:

T1: Supply Chain Management (Strategy, planning and operation) – Sunil Chopra, Peter Meindl, D.V. Kalra – [Pearson, 3rd edition]

Recommended Reference Books:

- R1:** Supply Chain Management (Concepts & cases) – Rahul V. Altekar – [Prentice Hall of India, 4th Edition]
- R2:** Supply Chain Management (Strategy, planning and operation) – Sunil Chopra, Peter Meindl, D.V. Kalra – [Pearson, 3rd edition]
- R3.** Principles of Supply Chain Management: A Balanced Approach, Eisner, Cengage India
- R4.** Logistics & Supply Chain Management (Strategies for Reducing cost & improving service) – Martin Christopher [FT financial Times/Pitman publishing, 2nd edition]

R5. Logistics & Supply Chain Management (Cases & Concepts) – Raghuram & N. Rangaraj [McMillan India Ltd, 1st edition]

**Course Title: International Marketing
Elective A-I: Marketing**

Course: M.COM

Semester: IV

Code:

L T P C
4 0 0 4

Course Objectives:

- CO1:** To make the student know about the international marketing.
- CO2:** To make the student know about the international market segmentation.
- CO3:** To make the student know about the international product policies.
- CO4:** To make the student know about the international pricing decisions.
- CO5:** To make the student know about the international marketing communication.

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1:** Learn the international marketing
- CLO2:** Describe the international market segmentation.
- CLO3:** Explain the international product policies.
- CLO4:** Understand the international pricing decisions.
- CLO5:** Have in depth knowledge of international marketing communications.

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Introduction to International Marketing: Concept of International marketing, Importance and Challenges – Nature, Importance and scope of International Marketing, Domestic marketing vs. international marketing, international marketing management process – an overview, influence of physical, economic, socio-cultural, political, and legal environments on international marketing information, scanning and monitoring global marketing environment; international marketing information system	10
2	International market segmentation: positioning, Analysis of world market, market analysis, international marketing research, screening and selection of markets, international market entry– Export, Licensing , Franchise, Joint Venture, Multinational operations, contract manufacturing	10
3	International Product Policies: Major product decisions – product features and quality, product design, labelling, packaging, branding and product support services; strategies in multinational product planning, international product life cycle, new product development, International Trade.	10
4	International Pricing Decisions : international Price determination, price escalation, international pricing process and policies, delivery terms and currency for export price quotations, international transfer pricing, methods of determining transfer pricing, Differential Pricing.	10
5	International marketing communication : communication with foreign buyers, planning and preparing, international promotion programme, Media structure, planning media strategy, corporate advertising.	10

Recommended Text Books:

T1: Cherunilam F - International Trade and Export Management (Himalaya, 2007)

Recommended Reference Books:

- R1:** Nargundkar- InternationalMarketing (Excel Books)
- R2:** Czinkota - International Marketing (Thompson, 8th Ed.)
- R3:** Cateora Graham - International Marketing (TMH, 10th Ed.)
- R4:** Siddiqui- InternationalMarketing (Wiley Dreamtech)

R5: Cherunilam F - International Trade and Export Management (Himalaya, 2007)

R6: Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons, 9th Ed.)

R7: Jain S. International Marketing (Thomson)

Course Title: Social Media and Web Analytics.
Elective A-I: Marketing

Course: M.COM

Semester: IV

Code:

L T P C
4 0 0 4

Course Objectives:

- CO1:** To make the student know about the social media & analytics.
- CO2:** To make the student know about the network fundamentals.
- CO3:** To make the student know about the web metrics & analytics.
- CO4:** To make the student know about the Facebook analytics.
- CO5:** To make the student know about the qualitative analysis.

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1:** Learn the social media & analytics.
- CLO2:** Describe the network fundamentals.
- CLO3:** Explain the web metrics & analytics.
- CLO4:** Understand the Facebook analytics.
- CLO5:** Have in depth knowledge of qualitative analytics.

Credit-04

Total Hours: 50

Unit	Content	Hrs.
1	Social Media & Analytics: Introduction to social media, social media landscape, Social Media Analytics & its need. SMA in Small and large organizations; Application of SMA in different social media platforms. Introduction to Web Analytics: Definition, Process, Key terms: Site references, Keywords and Key phrases; building block terms: Visit characterization terms, Content characterization terms, Conversion metrics; Categories: Offsite web, on site web; Web analytics platform, Web analytics evolution, Need of web analytics, Advantages & Limitations.	10
2	Network fundamentals: The social networks perspective - nodes, ties and influencers, social network, web data and methods. Data Collection and Web Analytics Fundamentals: Capturing Data: Web logs, web Beacons, java script tags, packet sniffing; Outcome data: E-commerce, Lead generation, Brand/ Advocacy, and support; Competitive Data: Panel Based measurement, ISP based measurement, Search Engine Data; Organizational Structure. Type and size of data, identifying unique page definition, cookies, Link Coding Issues.	10
3	Web Metrics & Analytics: Common metrics: Hits, Page views, visits, unique page views, Bounce, Bounce rate & its improvement, Average time on-site, Real-time report, traffic source report, custom campaigns, content report, Google analytics; Key Performance Indicator: Need, characteristics, perspective and uses. Graphs and Matrices- Basic measures for individuals and networks. Random graphs & network evolution, Social Context: Affiliation & Identity Web analytics tools: A/B testing, online surveys, Web crawling and Indexing. Natural Language Processing Techniques for Micro-text Analysis	10
4	Facebook Analytics: Introduction, parameters, demographics. Analyzing page audience: Reach and engagement analysis. Post-Performance on FB; Social Campaigns: Goals and evaluating outcomes, Measuring, and analyzing social campaigns, Social Network Analysis like Instagram, twitter, LinkedIn, YouTube etc. AdWords, Benchmarking, Categories of traffic: Organic traffic, Paid traffic; Google Analytics: Brief introduction and working, Google website optimizer, Implementation technology, Limitations, Performance concerns, Privacy issues.	10

5	<p>Qualitative Analysis: Heuristic evaluations: Conducting a heuristic evaluation, Benefits of heuristic evaluations; Site Visits: Conducting a site visit, Benefits of site visits; Surveys: Website surveys, post-visit surveys, creating and running a survey, Benefits of surveys. Web analytics 2.0: Web analytics 1.0 & its limitations, Introduction to WA 2.0, competitive intelligence analysis and data sources; website traffic analysis: traffic trends, site overlap and opportunities.</p>	10
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Recommended Text Books:

T1: Vandana Ahuja, (Digital Marketing, 1st edition, Oxford University Press.

Recommended Reference Books:

R1. Rob Stokes, (2014), e marketing: The Essential Guide to Digital Marketing, Quirk Education.

R2. Tuten & Bikramjit Rishi, Social Media Marketing, 3rd Ed. 2020, SAGE Publishing India

R3. Dave Chaffey, Fiona Ellis-Chadwick, Richard Mayer, Kevin Johnston, (2012), Internet Marketing: Strategy, Implementation and Practice, Prentice Hall.

R4. Liana Evans, Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other social media, Que Publishing.

R5. Vandana Ahuja, (Digital Marketing, 1st edition, Oxford University Press.

R6. Avinash Kaushik, Web Analytics 2.0: The Art of Online Accountability and Science of Customer Centricity,

R7. Clifton B., Advanced Web Metrics with Google Analytics, Wiley Publishing, Inc. 2nd ed.

R8. Kaushik A., Web Analytics 2.0, The Art of Online Accountability and Science of Customer Centricity, Wiley Publishing, Inc. 1st ed.

R9. Sterne J., Web Metrics: Proven methods for measuring web site success, John Wiley, and Sons

R10. Annmarie Hanlon, Digital Marketing, SAGE Publishing India

Course Title: International Financial System/ Management
Elective B-II: Finance
Semester: IV

Course: MCOM
Code:

L T P C
4 1 0 4

Course Objective:

- CO1:** The objective of this unit is to provide an overview of the financial environment in which multinational firms operate.
- CO2:** The objectives of international cash management are fundamentally to accelerate collections, control disbursements, and use any excess cash optimally.
- CO3:** The objective of this unit is to get the conceptual framework of the key decision areas in multinational business finance.
- CO4:** To explain and apply techniques that can be used to hedge foreign exchange risk
- CO5:** To explain about the different instruments of financing and Euro market.

Course Learning Outcome: On completion of the course the student will be able to:

- CLO1:** A comprehensive understanding of Globalization and its importance for the Multinational Financial Manager. Conceptual understanding of the International Monetary System
- CLO2:** Understanding the Management of Cash for a Multinational Firm, Techniques of Country Risk Assessment
- CLO3:** To understand Functions and how Foreign Exchange Markets work, Theories of Foreign Exchange Rate Movements and International Parity Conditions.
- CLO4:** Understanding the Foreign Exchange Risks faced by MNC's
- CLO5:** To understand Significance of the Euro currency Market for Financial Market Intermediation Raising Funds in International Markets, Structuring a Swap Deal- Interest Rate Swaps and Currency Swaps.

Credit-04

Total- Hour:50

Unit	Content	Hours
1	MULTINATIONAL BUSINESS FINANCE: An overview, Agency Problem, Objectives of the Firm and Risk Management, International Financial Management and Domestic Financial Management, International Monetary System- The Gold Standard, The Bretton Woods System, The Flexible Exchange, Alternative Exchange Rate Systems, The European Monetary System, International Financial Institutions.	12
2	MULTINATIONAL CASH MANAGEMENT- Centralized perspective of Cash Flow Analysis, Techniques to Optimize Cash Flow- Leading and Lagging, Netting, Matching, Country Risk Analysis- Nature of Country Risk Assessment, Techniques to assess Country Risk, Raters of Country Risk.	08
3	THE FOREIGN EXCHANGE MARKET – Functions of the Foreign Exchange Market, The Foreign Exchange Rates- Direct and Indirect Quotations, Spot Market and Forward Market, Bid-Ask Spread, Interest Arbitrage- Covered Interest Arbitrage and Interest Parity Theory, Theories of Foreign Exchange Rate Movement and International Parity Conditions- Purchasing Power Parity, International Fisher Effect.	12

4	MANAGEMENT OF FOREIGN EXCHANGE RISK- Translation Exposure, Comparison of Four Translation Methods, Transaction Exposure- Measurement and Management of Transaction Exposure, Economic Exposure- Transaction Exposure Versus Economic Exposure.	08
5	MANAGING FOREIGN OPERATION- Eurocurrency markets- Eurocurrency Interest Rates, Domestic Issues v/s Euro Issues, International Bonds Markets, External Commercial Borrowings, Performance of Indian Euro Issues, GDRs and ADRs; Growth of the Swap market, Interest Rate and Currency Swaps- Forms, Interest Rate Swaps.	10

Recommended Text Books:

T1. Sharan, Vyuptakesh. International Financial Management. PHI Learning.

Recommended Reference Books:

- R1.** Buckley, A. (2009). Multinational Finance. (5thed.). Pearson Education.
R2. Brigham, E.F., & Daves, P.R. (2016). Intermediate Financial Management. (12thed.). South-Western.
R3. Madura, J. (2018). International Financial Management. (13thed.). Cengage Learning India Pvt Ltd.
R4. Vij, M. (2018). International Financial Management (3rd ed.). Excel Books
R5. Kim, S & Kim, S.H. (2006). Global Corporate Finance: Text & Cases. (6th ed.). Blackwell Publications.
R6. Hull, J.C., & Basu, S. (2018). Options futures and other derivatives. (10thed.). Prentice Hall of India.
R7. Resnick, B. G., & Eun, C. S. (2014). International Financial Management. (7thed.). McGraw Hill International.

Course Title: **Financial Planning and Tax Management**
Elective B-II: Finance

Course: **M.COM**
 Code:

Semester: **IV**

L	T	P	C
4	1	0	4

Course Objectives:

- CO1:** To enable them to plan and manage their tax affairs.
- CO2:** The main aim is to use productive investment planning to come up with the most beneficial tax saving options.
- CO3:** To ensure that funds from taxable sources are diverted to income-generating plans.
- CO4:** To develop a broad understanding of the tax laws and accepted tax practices.
- CO5:** The objectives of 'Financial Planning' is to help users plan their finances. Basic concepts of financial planning, goal setting, and maximizing assets are discussed.

Course Learning Outcomes: After completion of the course student will be able to:

- CLO1:** Identify the technical terms related to Income Tax.
- CLO2:** Build a strong foundation in taxation, management and Financial Decision.
- CLO3:** To provide students with a working knowledge of the fundamental tax principles and rules that apply to commonly encountered transactions undertaken by companies and individuals;
- CLO4:** To interpret and analyze legitimate ways to allocating provision of tax in different trade areas.
- CLO5:** It provides valuable information about how to build a model portfolio that suits your risk and return profile.

Credit-04

Total Hours: 50

Unit	Content	Hours
I	INTRODUCTION TO MANAGEMENT: Concept of Tax Planning; Tax Avoidance and Tax Evasion; Corporate Taxation and Dividend Tax; Tax Planning with Reference to Location, Nature and Form of Organization of New Business.	10
II	TAX PLANNING AND FINANCIAL MANAGEMENT DECISION: Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares.	08
III	TAX PLANNING THROUGH ORGANISATIONAL SETUP: Tax planning with reference to location, nature and form of organisation of new business, organisational problems and tax-management, tax-obligations of individuals, firms and companies.	10
IV	SPECIAL TAX PROVISION : Tax Provisions Relating to Free Trade Zones, Special Economic Zones, Infrastructure Sector and Backward Areas; Tax Incentives for Exporters; 100% Export Oriented Units; Carry Forward and Set Off of Losses and Depreciation	10

V	PLANNING FOR FUNDS: Financial Plan – Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements; Estimating the Need for Cash, Receivables and Inventories. Profit Maximization Vs Wealth Maximization, Objectives of Financial planning.	12
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Recommended Text Books:

T1. Shukla, S.K. – Tax Planning & Management, (Hindi & English), New Royal Book Co., Lucknow

Recommended Reference Books:

- R1. Prasad, Bhagwati – Law and Practice of Income Tax in India.
- R2. Soloman Ezra The Theory of Financial Management
- R3. Kumar Arvind, & Misra Pusphendra. Financial Management, New Royal Book Co.
- R4. Kumar Saha Ullas, Principles of Taxation Laws. Central Law Publication
- R5. Devi Kiran, Tax Planning and Management. Laxmi Publications Pvt Ltd
- R6. Kumar Nandal Amit & Hooda Ritu, Financial Planning and Tax Management. Book Rivers.

Course Title: Security Analysis and Portfolio Management
Elective B-II: Finance
Semester: IV

Course: M.COM

Code:

L	T	P	C
4	1	0	4

Course Objectives:

- CO1:** To develop a strategic and policy perspective by developing a robust understanding of the principles of Financial Investment decisions.
- CO2:** To Interpret the investment environment and assess the procedural issues of the security markets.
- CO3:** To teach you the fundamentals of managing and controlling risks associated with investments or other financial activities.
- CO4:** To introduced to portfolio theory and study various methods of modeling the risk associated with stock investment.
- CO5:** To understand various theories of portfolio management and arbitrage model.

Course Learning Outcomes: On completion of the course the student will be able to:

- CLO1:** Understanding the Investment Process and Approaches to Investment.
- CLO2:** To construct, revise and evaluate portfolios of different securities.
- CLO3:** Evaluate the investment environment for Indian investor for various avenues of investment.
- CLO4:** Analyse the problem of portfolio formulation and optimisation
- CLO5:** Analyse the equilibrium price of the capital asset market. And evaluate the performance of the portfolios and making revision.

Credit-04

Total Hours: 50

Unit	Content	Hours
I	INTRODUCTION : Meaning, Nature and Scope of Security Investment; Various Approaches for Investment Decisions; Investment Process; Various Attributes of Investment; Investment Environment -Instruments, Markets, Regulations etc.	08
II	FUNDAMENTAL SECURITY ANANLYSIS : Meaning and Scope of Fundamental Analysis; Features and Impact of Economic Indicators and Industry Level Factors; Company Analysis – Financial Performance and Forecasting; Intrinsic Value of Shares	08
III	FIXED INCOME AND OTHER INVESTMENT ALTERNATIVES: Pricing, yields and risks of investments in Fixed Income Securities. Active and Passive strategies of fixed income investments. Real Estate, Commodities, Derivatives and other Alternative Investments. Strategies for investments in various Investment alternatives.	12
IV	PORTFOLIO ANANLYSIS: Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks-Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc; Systematic Vs. Unsystematic Risks	10
V	PORTFOLIO MANAGEMENT: Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions; Portfolio Appraisal and Revision.	12

Recommended Text Books:

- T1.** E. Fischer Donald (Author), J. Jordan Ronald (Author), K. Pradhan Ashwini Security Analysis Portfolio Management. Pearson Education

Recommended Reference Books:

- R1.** Chandra, P. (2017). Investment Analysis and Portfolio Management. Delhi: McGrawHill Education
- R2.** Sehgal, S. (2005). Asset Pricing in Indian Stock Market. Delhi: New Century Publications.
- R3.** Bodie, Z., Kane, A. & Marcus, A. J. (2017). Investments. New York: McGraw-Hill Education.
- R4.** Elton, E. J., Gruber, M. J., Brown, S. J. & Goetzmann, W. N. (2014). Modern Portfolio Theory and Investment Analysis. USA: John Wiley & Sons
- R5.** Ranganathan, M. & Madhumathi, R. (2012). Investment Analysis and Portfolio Management. Delhi: Pearson Education.
- R6.** Singh Y.P. Security Analysis And Portfolio Management. Thakur publication Private Limited Lucknow.
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Course Title: HR Analytics
Elective C-III: Human Resource
Course: M.COM
Semester: IV
Code:

L	T	P	C
4	1	0	4

Course Objectives:
CO1: To develop data driven skills in students

CO2: To enable students to apply analytical tools in understanding the employee behaviour

CO3: To equip students to understand the synergy between HR decisions and outcomes

CO4: To understand various qualitative and quantitative measures of human resource management processes and outcomes in an organization

Course Learning Outcomes: The successful completion of this course shall enable the student

CLO1: To understand role of analytics in Human Resource Management

CLO2: To develop knowledge about HR Metrics and types of analytics in HR

CLO3: To critically analyse the HR effectiveness and its impact on employee life cycle & experience

CLO4: To enable students to analyse data driven insights out of HR analytics

CLO5: To help in implementation of predictive modelling and dashboards in HR

Credit: 04
Total Hours: 50

Unit	Content	Hours
I	Introduction to HR Analytics Evolution of HR Analytics; Meaning and scope of analytics in HR; Challenges with HR analytics; Strategic focus on HR analytics; Common pitfalls of HR analytics; HR analytics process and skillset needed in HR analytics team	10
II	Approaches to Data Analytics Typical sources of data; Current approaches to measuring HR; Overview of data formats; Quantitative and Qualitative data analysis techniques in HR analytics; Strategic HR metrics versus bench marking; HR scorecards & workforce scorecards; Types of analytics in HR- descriptive, predictive and prescriptive; HR analytics framework	10
III	Dynamics of HR Metric People analytics cycle, employee lifecycles and employee experiences, performance and succession management; Agile framework; HR value chain; Metrics to measure HR effectiveness; Factors driving employee turnover; Link between engagement and performance; Competitive edge and HR analytics; Aligning HR Metrics and Organizational Performance	10
IV	Data Mining Techniques Data analysis, data visualisation techniques and effective utilization using tools; Common pitfalls associated with data visualization; Driving insights out of HR analytics	10
V	Decision Making Based on Analytics	10

	Data driven culture in an organization; Implementation of predictive modelling; Importance of predictability in fulfilling strategic objectives; Effective HR dashboards	
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Recommended Text Books:

T1. Soundararajan, R., & Singh, K. (2016). Winning on HR Analytics: Leveraging Data for Competitive Advantage. New Delhi: Sage.

Recommended Reference Books:

R1. Edwards, M.R. & Edwards, K. (2016). Predictive HR Analytics: Mastering the HR Metric. London: Kogan Page.

R2. Van, Wieren S. (2017). Quantifiably Better: Delivering Human Resource (HR) Analytics from Start to Finish. Technics Publications LLC.

Faculty of Commerce & Management
**Course Title: International HRM
 Elective C-III: Human Resource**
Course: M.COM
Semester: IV
Code:

L	T	P	C
4	1	0	4

Course Objectives:

CO1: To equip students with the major issues relating to strategy formulation and execution with respect

to international human resource management (IHRM)

CO2: To develop cross-cultural sensitivity among the students to deal with complex issues, challenges

and problems of multinational organizations related to IHRM

CO3: To explore the dynamics of global business environment and to prepare the students about examining

the maximization of returns in context with human resources

CO4: To familiarize the students about the implications of the globalization process, challenges that in the

international economy and manage the diversity of IHRM

Course Learning Outcome:

CLO1: Understand the global context in which business operates

CLO2: Explore the various drivers and patterns of IHRM

CLO3: Examine the various forms of international business activity with cross-cultural connections

Credit-04
Total
Hours:50

Unit	Contents	Hours
I	Introduction: International HRM-Concept and Objectives; Features, elements Approaches to IHRM; The global context of business today; National versus regional versus global integration; Challenges to globalisation	10
II	IHRM Approaches Geocentric, Regiocentric, Ethnocentric, and Polycentric Approach; Understanding Culture and Cultural Diversity; Cross Cultural Theories-Hofstede's Theory; Motivational Factors Across the Cultures; Leadership Styles across Cultures; Cross Cultural Communication; Knowledge management and IHRM; Competence building for going global, Cross-cultural management issues, Sharing competencies across borders	10
III	The diffusion of IHRM in MNCs Global versus local strategy and structure in MNCs; Transfer of HR practices in MNCs; Talent Acquisition; Recruitment and Selection- Methods for	10

	Overseas Assignments; Retention of international managers; Women Expats; Repatriation; International management Training and Development	
IV	Performance Management and Compensation Management in IHRM Compensation: Objectives of international compensation, Key components of an international compensation program, Approaches to international compensation; Global compensation: emerging issues; issue of double taxation; Performance Management: Introduction, performance management of international employees; performance appraisal of international employees	10
V	Employee relations International perspective of Industrial relations IHRM trends and future challenges; Corporate social responsibility and sustainability in HR Labour regulation in a global economy; Diversity and diversity management; Managing Cross Cultural Teams- Strategies and Challenges; Culture Shock- Stages and Coping Strategies; Role of Trade Unions	10

Recommended Text Books:

T1. Cherlunilam F (2010), International Business: Text and Cases, Prentice Hall

T2. Aswathappa, K. and Dash, S. (2017). International Human Resource Management. New Delhi: McGraw Hill

Recommended Reference Books:

R1. Dowling, P.J., Festing, M. and Engle, A.E. (2017). International Human Resource Management. New Delhi: Cengage Learning India Pvt Ltd.

R2. International Human Resource Management, Tony Edwards, Pearson Education

R3. International Human Resource Management, Monir Tayeb, Oxford

R4. Porter M (1990), The Competitive Advantage of Nations, Free Press

**Course Title: Performance and Reward Management
 Elective C-III: Human Resource**
Course: M.COM
Semester: IV
Code:

L	T	P	C
4	1	0	4

Course Objectives:

CO1: To provide both conceptual and practical insights into performance management system and in managing training and development system

CO1: To give students an idea of performance appraisal, demands of the organization and how the environmental factors affect performance

CO2: To promote understanding of issues related to compensation management in corporate sector and public services

CO3: To promote understanding of legal issues in the administration of compensation, welfare and social security

Course Learning Outcomes:

CLO1: To understand various stages of a performance management system-from goal setting to performance counselling, and to understand various dimensions of managing a training (and development) function effectively

CLO2: To learn the nuances of performance feedback and performance counselling

CLO3: To understand and develop tools for managing training sub-system including developing tools for

training needs assessment (TNA), designing training modules, lesson plan, planning for training resources, delivering training sessions, and conducting training evaluation

CLO4: To understand key concepts related to labour market dynamics in determining employee wages, bases of their pay, and executive compensation, that are equitable and competitive as well as cost-

effective in attracting and retaining people

**Credits: 04
 50**
Total Hours:

Unit	Contents	Hours
I	Introduction Perspectives to Performance Management System; Nature and scope of Performance Management System; Process and elements of Performance Management; Relationship between Organizational Structure and Performance; Importance of documenting employee performance Performance Appraisal- Performance Management Vs Performance Appraisal, Need for Performance Appraisal, Realistic appraisal, Steps and Methods of Performance Appraisal; Supervisor's role in appraisal.	09
II	Organizational Demands and Performance Management Organizational Strategy and Performance Management, Organizational Culture & Performance Management, Employee concerns-perceptions of	10

	<p>procedural and distributive justice, employees' responsiveness to performance feedback, achieving work/life balance.</p> <p>Environmental Influences and Performance Management Influence of Labour force trends, Technology, Globalization and Ethics on performance management, Employee perceptions of the Performance Management system, employee reactions to surveillance and monitoring.</p>	
III	<p>Performance Management perspective to training sub-system Designing Training Needs Assessment (TNA) tools; Developing Training Modules including training objectives, lesson plan, and learning climate; Effective delivery of training; Evaluating training outcomes. Performance Feedback and Counselling; Potential Assessment and Performance Planning.</p>	10
IV	<p>Rewards Management Conceptual dimensions of Wage, Compensation, and Rewards; Labour Market, Intra-Inter Industry differences in wages and compensation; Job Evaluation: Methods and Techniques; Bases of Pay; Components of Reward System, Objective of Reward System, Linkage of performance management to reward and compensation System; Rewards and Incentives: Financial and Non-financial components Methods of Rewarding of Sales Personnel- Pay; Commission; Pay and Commission; Executive Compensation Plan</p>	10
V	<p>Legal Aspects of Rewards and Compensation Objectives, structure and provisions of legislations on wages and bonus i.e., the minimum wages Act, 1948, the Payment of wages Act, 1936: The Payment of Bonus Act, 1976. Determination of wages and other monetary benefits through Industrial Tribunals, Case law, recent trends, and working of these laws Recent trends in rewards, benefits, and services: Equity Stock Options, Investment advisory, Tax planning, Insurance, Wellness, etc.; Employee Recognition and Motivation.</p>	12

Recommended Text Books:

T1. Rao, T. V. (2016). Performance Management: Toward Organizational Excellence (2nded.). New Delhi:

Sage

T2. Milkovich, G., Newman, J. & Venkatratnam, C.S. (2017). Compensation (9th Ed.) (Special Indian Ed.).

New Delhi: McGraw Hill

Recommended Reference Books:

R1. Armstrong, M. (2018). Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance (6th ed.). London: Kogan Page

R2. Armstrong, M. (2015). Armstrong's Handbook of Reward Management Practice: Improving Performance through Reward (5th Ed.). London: Kogan Page

