

# St. Joseph's College (Autonomous)

#36, Lalbagh Main Road, Bangalore 560027

Re-Accredited With 'A++' Grade by NAAC

Recognized by UGC as College of Excellence



## Faculty of Commerce and Management

# Master of Commerce

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## Curriculum

*OBE Framework,  
2020-2021 onwards*

1	About the college	02
2	About the faculty of commerce and management	02
3	Program educational objective [PEOs]	03
4	PEOs to mission statement mapping	03
5	Program outcomes [POs]	04
6	POS to mission statement mapping	04
7	Program structure	04
8	Dissertation guidelines	05
9	Program pedagogy	05
10	Program assessment	06
11	Course matrix	08
12	First Semester Syllabus	11
13	Second Semester Syllabus	24

## 1.0 About the College

St. Joseph's College (Autonomous), Bangalore is one of the oldest colleges in the state of Karnataka with a history of more than 137 years. It has been conferred as College of Excellence by the University Grants Commission (India). The college is awarded a rating of A++ (3.79/4), in the 4th cycle of re-accreditation by the National Assessment and Accreditation Council (NAAC) in 2017. St. Joseph's College has around 300 teaching and non-teaching staff and more than 6000 students.

### VISION

St. Joseph's College's objective is to prepare men and women for the service of others, especially the poor and the oppressed. We provide opportunities to the students to critically understand society and its structures so that education will assist them in working for a humane and just society. Stress is laid on academic excellence, character formation, and social concern.

### MISSION

1. Academic Excellence: Study injects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. Character Formation: Character development is an essential aspect of education. A person is what his/ her values are. Your character includes your behavior, your values, and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion, and caste.
3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the college to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

## 2.0 Faculty of Commerce and Management

Department of Commerce and Management at St. Joseph's College provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the college's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character formation, and social concern, shaping them to become "men and women" for others. The department strives to equip in its students' skills required to face the challenges of the dynamic business world.

### Vision

To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.

### Mission Statement

The Department of Commerce and Management strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

### 3.0 Program Profile

- ☞ M.Com degree provides theoretical and practical inputs to students on the assorted courses in commerce, finance, Banking, Insurance, taxation and accounting. The programme is designed to provide the basis for developing the skills necessary to face the challenges of job market, the course structure supports the process of competency building of the students in attaining success in NET/SET and other competitive examinations. As a part of curriculum students will be required to prepare the Project Report based on the field work and studying the current trends under the guidance of Project Guide. M.Com programme offers broad range of career opportunities, Students can enter corporate world, become entrepreneurs or take up teaching profession.
- ☞ Duration: 2 years (4 semesters). A student successfully completing Two (02) years of the program will be awarded a Master's Degree in Commerce (M.Com). Each Semester will be of 13 weeks or more duration with a minimum of 90 actual working days.
- ☞ Eligibility for admission: A candidate who has passed the B.Com/B.B.M/ BBS and BBA Degree examination of this University or of any other University recognized as equivalent thereto and has secured not less than 50% of the marks in the aggregate in all the Commerce subjects of Business Education in all the years (Examinations of the B.Com/BBM course) shall be eligible for admission to the course. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

### PROGRAM EDUCATIONAL OBJECTIVE [PEOs]

PEO 1	To build competencies for a career in commerce, trade, industry and entrepreneurship through academic and research activities.
PEO 2	Exercising Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics
PEO 3	To provide adequate in – depth understanding about diverse areas of business such as accounting, finance, insurance, Banking, taxation , laws and other functional areas of business.
PEO 4	To inculcate a spirit of ethics and social commitment in the personal and professional life of commerce graduates so that they add value to the society.

### PEOs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H		H	
2. Character Formation	M	H		
3. Social Concern				H

H=High | L= Low | M=Moderate

**PROGRAM OUTCOMES (POs).** On completion of the program, students will be able to:

PO1	Acquire the techniques of managing the business with special focus on accounting and finance taxation and banking.
PO2	Evaluate changes in business environment that influence business operation and respond to these changes with the innovation and integrity.
PO3	Gain entrepreneurial skills, teaching aptitude, interpersonal skills, research aptitude through ethical and continuous professional development.
PO4	Apply statistical methods, accounting tools and financial models to solve business problems and decision making and analysis of business data.
PO5	Appraise the structure and operations of banking system, insurance sector, international markets and Indian and global economy.

#### POs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PO1	PO2	PO3	PO4	PO5
1. Academic Excellence	H	H	M	H	H
2. Character Formation		L	H		
3. Social Concern		M	H		

H=High | L= Low | M=Moderate

#### 4.0 Program Structure

Master of Commerce is one of the most sought courses as it is well received in the industry and has been serving the needs of managerial cadre in business and industry. It is a notch higher than the Bachelor degree in Commerce and helps build an in-depth knowledge about various commerce and trade practices. It is a specialized course which prepares an individual for a career in accounting, taxation, finance and other areas of business studies. The Program Consists of:

- Core Course (CC):** A course that should compulsorily be studied by a candidate as a core requirement. The core course provides a sound knowledge of the program.
- Allied Course (AC):** A course that is being closely associated with the program. Knowledge of allied courses supports better understanding and implementation of the knowledge acquired from core courses.
- Open electives (OE):** These are of general nature and unrelated to the discipline to expose the student in areas of other disciplines like science and arts. Under management, the faculty of commerce and management offer two electives to students of other disciplines. [1] Financial Markets and Services [2] Personal Income Tax.
- Elective Course (EC):** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill.
- Skill Enhancement Courses (SEC):** These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth. They are as follows:

- a. **Internship or Teaching Practice:** It is mandatory for students of M.Com to complete 6 weeks of internship during 3<sup>rd</sup> semester or 15 hours of Teaching practice.
- b. **Soft Skills for Business:** A course in the 1<sup>st</sup> semester is designed to help students in developing interpersonal skills, professionalism and corporate etiquette.
- c. **Project work:** Each student will choose business research project/live business problem in a business organization or industry, and prepare a dissertation report. He/she will formulate it as a research problem, work under the guidance of a faculty member on it during the IV semester, prepare a report based on his/her work under the guidance of a faculty member and submit at the end of each semester.
- d. **Research Analytics**

## 5.0 Dissertation Guidelines

1. The dissertation shall be undertaken after the completion of the third semester examination and should be completed before the fourth semester end semester examination.
2. The dissertation shall be compulsory for all students and internal dissertation guides from the department would be allotted for the same
3. Each dissertation guide shall not have more than 5 students under them
4. Students shall select the research problem either from business Organisations or on a freelance basis keeping in mind the recent trends in Commerce, subject to the approval of the guide.
5. The monitoring of the dissertation shall be the responsibility of the internal guide which shall be a part of their work load (2 hours a week).
6. The students shall seek guidance from the guide on a continuous basis and the guide shall give a certificate to this effect
7. Each student shall put in 8 hours a week towards dissertation. (6 library hours and 2 hours with the guide).
8. On completion of the dissertation the students shall submit 2 copies of the dissertation report in the prescribed format and 1 CD of the same to the department.
9. Paper presentation on any area is mandatory after 2<sup>nd</sup> semester but before 4<sup>th</sup> semester as a course completion requirement.

### Dissertation Evaluation Guidelines:

1. The dissertation shall be evaluated on a total of 200 marks, 140 for the report and 60 for the Viva.
2. 80 marks out of the 140 marks shall be awarded by the internal guide and 60 marks shall be awarded by an external expert.
3. The Viva –Voce shall be conducted in the college premises by a committee comprising of the (2 internal members) Dean, P.G. Coordinator and two external members.
4. The average of the marks of the Dean, P.G Coordinator and the external expert would be considered for the Viva –Voce.
5. Minimum passing marks for the dissertation shall be 40% for report and Viva-voce, however 50% in aggregate of all the papers in that semester.

## 6.0 Program Pedagogy

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning	1. Conferences	1. Internships
2. Use of multimedia (PowerPoint presentation, audiovisuals).	2. Projects	2. Industrial visits
3. Case studies	3. Seminars and workshops	3. International study tours
4. Games and group activities	4. Development programs	
5. Role-play	5. Fests and competitions	
6. Guest lectures	6. Learning exchange programs	
7. Assignments & quizzes	7. Research-based assignments	
	8. Outreach and drives	

## 7.0 Program Assessment


Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University. The course gives 30% weightage to Continuous Assessment (CA) and 70% weightage is given to End semester Examinations. Minimum for a pass in each paper shall be 40% (CA+ESE) in Semester paper and 50% in aggregate of all the papers in that semester.

### GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
  - ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typographical / mistakes and language.
1. Section A: Conceptual (10x2 marks = 20) 10/12 questions: In this section, questions seek to test a student's Conceptual knowledge of the subject and fact retaining abilities
  2. Section B: Analytical (3x5 marks = 15) 3/5 questions: Questions in this section are to test whether students can analyze.
  3. Section C: Descriptive (2 x 10 marks =20) 2/3 questions: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
  4. Section D: Compulsory Question/Case Study (1 x 15 marks =15)

## 8.0 Glossary

1. Program: An educational programme in Commerce leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/ seminars/ internship/ assignments/ presentations/ self-study/ quiz etc., or a combination of some of these.
2. Course: Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/ vocational training/ viva/ seminars/ term papers/assignments/ presentations/ self-study/quiz etc. or a combination of some of these.

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3. Credit: Choice Based Credit System (CBCS) program in which the students have a choice to choose from the prescribed courses and adopt an interdisciplinary approach to learning.
  4. Outcome-Based Education (OBE): An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.
  5. Programme Educational Outcomes: PEOs are statements that describe the Institution's Mission aligned with the program.
  6. Program Outcomes: POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
  7. Course Outcomes: COs are statements that describe what students should be able to do at the end of a course.





# Course Matrix

A series of several parallel diagonal lines in shades of gray, extending from the bottom left towards the top right of the page.

<b>Course Matrix: Master of Commerce - Regular</b>					
Code	Course Title	Structure	Hours	Credits	Marks
<b>First Semester</b>					
MCO7120	Financial Reporting & Standards	CC	4	4	100
MCO7220	Business Marketing	CC	4	4	100
MCO7320	International Business	CC	4	4	100
MCO7420	Personal Finance	CC	4	4	100
MCO7520	Organisational Behaviour	CC	4	4	100
MCO7620	Soft Skills for Business	SEC	2	2	50
<b>Second Semester</b>					
MCO8120	Strategic Cost Management	CC	4	4	100
MCO8220	Advanced Corporate Finance	CC	4	4	100
MCO8320	Operation Research	CC	4	4	100
MCO8420	Research Methodology	CC	4	4	100
MCO8520	Digital Marketing	CC	4	4	100
MCO8620	Competency Development	SEC	2	2	50
<b>Third Semester</b>					
MCO9120	Public Finance	CC	4	4	100
MCO9220	Business Ethics and Corporate Governance	CC	4	4	100
	CBCS (Open Elective)	CC	2	2	50
	Elective 1	CC	4	4	100
	Elective 2	CC	4	4	100
MCO9620	Research Analytics	SEC	2	2	50
MCO9TI20	Teaching Practice/Internship	SEC		2	
<b>Fourth Semester</b>					
MCO0120	Startup Management	CC	4	4	100
MCO0220	Merchant Banking & Financial Services	CC	4	4	100
	Electives 1	CC	4	4	100
	Electives 2	CC	4	4	100
MCOD0520	Dissertation	SEC	8	8	200
<b>Total = 90 Credits</b>					

**ELECTIVE GROUPS****ACCOUNTING AND TAXATION ELECTIVES**

MCODEA9320	International Accounting & Analysis	EC	4	4	100
MCODEA9420	Corporate Taxation	EC	4	4	100
MCODEA0320	Direct Tax Planning	EC	4	4	100
MCODEA0420	Advanced Corporate Reporting & Auditing	EC	4	4	100
<b>FINANCE ELECTIVES</b>					
MCODEF9320	Security Analysis and Portfolio management	EC	4	4	100
MCODEF9420	Risk Management and Forex Management	EC	4	4	100
MCODEF0320	Strategic Financial Management	EC	4	4	100
MCODEF0420	Financial and Commodity Markets	EC	4	4	100
<b>BANKING &amp; INSURANCE ELECTIVES</b>					
MCODEB9320	Banking Operations	EC	4	4	100
MCODEB9420	Principles and Practice of Life and Health Insurance	EC	4	4	100
MCODEB0320	International Banking	EC	4	4	100
MCODEB0420	Principles and Practice of General Insurance	EC	4	4	100



# First Semester



<b>FIRST SEMESTER</b>					
Course Title	FINANCIAL REPORTING & STANDARDS	Credits	Hours		
Course Code	MCO7120	4	60		
<b>Course Objectives</b>					
<ol style="list-style-type: none"> <li>To have a deep understanding to the theoretical framework of accounting</li> <li>To prepare financial statements according to companies act 2013</li> </ol>					
<b>Course Outcomes</b>					
On completion of this course, the students will be able to:					
<ol style="list-style-type: none"> <li>Convey relevant financial and non-financial information, so that decision makers can formulate informed decisions.</li> <li>Acquire an in-depth knowledge of Accounting Standards to be followed while disclosing the books of accounts.</li> <li>Analyze and understand annual reports of companies.</li> <li>Gain a thorough understanding of various Accounting Standards.</li> <li>Acquire knowledge of Standards and procedures to prepare statement of profit and loss and Balance Sheet according to Companies Act 2013.</li> </ol>					
<b>Reference Books</b>					
<ul style="list-style-type: none"> <li>☞ Jain S.P, Narang K.L, Advanced Accountancy Corporate Accounting, Kalyani Publishers.</li> <li>☞ S.P. Jain and K.L.Narang, Advanced Accounts, Ludhiana, Kalyani Publishers.</li> <li>☞ Maheshwari, S. N, Advanced accountancy, Vikas Publishing House Pvt Ltd.</li> <li>☞ Gupta R.L, Radhaswamy M, Advanced accountancy, Sultan Chand publications.</li> <li>☞ M.C. Shukla and T.S.Grewal, Advanced Accounts, New Delhi, S. Chand and Co.</li> <li>☞ IFRS for finance executives , Ghosh T P, taxman allied services private limited</li> <li>☞ IFRS concepts and applications, Kamal Garg, Bharath law house private limited</li> <li>☞ A student's guide to international financial reporting standards , Clare Finch, Kalpan Publishing</li> </ul>					
<b>Self-Study Topics:</b>					
<ol style="list-style-type: none"> <li>Accounting-meaning, definition, objectives, functions, limitations, users of accounting information, branches of accounting, scope, accounting cycle; Meaning, Need Nature, Classification, Evaluation, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts. Approaches to Accounting Theory, Accounting Postulates, Concepts and Principles.</li> <li>Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non- current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest.</li> </ol>					
<b>CO-PO MAPPING</b>					
Course Outcome	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H			M	
2	M				L
3	M	H			M
4	M		M		
5	L			H	L
H=High   L= Low   M=Moderate					

COURSE CONTENTS		
Unit 1	IND AS, IAS AND IFRS	12 Hours
Evolution and Convergence of International Standards in India: GAAP in India and Hierarchy of GAAP in India; Convergence with international standards; Stage-wise Approach, Advantages of converting, Significant Criticisms, Key Business issues that will need to be addressed for successful implementation, challenges and opportunities faced by India in the implementation - An overview of IND ASs: list of converged Indian Accounting Standards notified by Ministry of Corporate Affairs (MCA) - Comparison of IFRS, IAS with Ind AS		
Unit 2	ACCOUNTING STANDARDS I	10 Hours
Ind AS 1- presentation of Financial Statements- objective and scope, components – financial statements- general features – going concern, accrual basis of accounting, materiality and aggression – offsetting – identification of financial statements – Balance sheet –statement of profit and loss – SOCIE – statement of cash flows – disclosures. Ind AS 101 – First time adoption – objective and scope - accounting policies – estimates – presentation and disclosure – interim financial reports		
Unit 3	ANNUAL REPORT	8 Hours
Annual Report – Contents of Annual Report and Purpose of each item; Financial Statements - Meaning, Purpose and Format of statement of profit and loss, Balance Sheet and Notes to Accounts IND AS per Schedule III of Companies Act, 2013.		
Unit 4	ACCOUNTING STANDARDS II	12 Hours
Accounting Standards: Ind AS 2 Inventory, Ind AS 16 Property Plant and Equipment, Ind AS 18 Revenue, Ind AS 36 Impairment of Assets, and Ind AS 38 Intangible Assets, Ind AS 23 Borrowing costs, Ind AS 40 Investment Property.		
Unit 5	PREPARATION OF FINAL STATEMENTS	10 Hours
Final accounts of joint stock companies as per revised schedule of companies Act 2013: Preparation of statement of profit and loss and Balance sheet.		
Composition of Paper: 70N:30T N- Numerical, T- Theory		

FIRST SEMESTER					
Course Title	BUSINESS MARKETING			Credits	Hours
Course Code	MCO7220			4	60
<b>Course Objective</b>					
<ol style="list-style-type: none"> <li>To expose students with understanding of rural &amp; Industrial marketing.</li> <li>To familiarize students with elements of supply chain &amp; Logistics activity.</li> <li>To understand the concept, process and management of retail business</li> </ol>					
<b>Course Outcomes</b>					
On completion of this course, the students will be able to:					
<ol style="list-style-type: none"> <li>Expose the industrial marketing functions of firms.</li> <li>Analyse consumer behaviour, distribution channels, marketing strategies in the context of rural markets in India</li> <li>Understand the significance of service marketing in the global economy and also to find challenges and opportunities</li> <li>Learn to develop a framework for structuring supply chain drivers, network designs and logistics activities</li> <li>Analyze the insights into all functional areas of retailing</li> </ol>					
<b>Reference Books</b>					
<ul style="list-style-type: none"> <li>☞ Hawaldar, K. Krishna, Industrial Marketing, Tata Mcgraw-Hill Publishing Company Limited, New Delhi.</li> <li>☞ Robert R. Reeder, Briety &amp; Betty H. Reeder, Industrial Marketing, Prentice Hall Of India Pvt. Ltd, New Delhi,2008</li> <li>☞ Kotler, P., &amp;Keller, K. Marketing Management (2014) (13th Edition). Prentice Hall</li> <li>☞ Dr.Shajahan.S, Service Marketing( Concept,Practices &amp; Cases);Himalaya Publishing House; Mumbai.</li> <li>☞ Christopher H. Lovelock, Services Marketing: People, Technology, Strategy, Pearson Education Asia.</li> <li>☞ D.K. Agarwal, Logistics &amp; Supply Chain Management, Macmillan India Pvt. Ltd. New Delhi.</li> <li>☞ Sunil Chopra, Meindl &amp; Kalra, Supply Chain Management, Pearson Education, India,2009</li> <li>☞ Balaram Dogra &amp; Karminder Ghuman, Rural Marketing: Concept &amp; Cases, Tata McGraw-Hill Publishing Company, New Delhi.</li> <li>☞ Ron Hasty And James Reardon, Retail Management. Mcgraw-Hill Publication, International Edition.</li> <li>☞ Swapna Pradhan, Retail Management, Text &amp; Cases, Tata Mcgraw-Hill Publishing Company, New Delhi</li> </ul>					
<b>Self-Study Topics</b>					
<ol style="list-style-type: none"> <li>Suggest strategies for development of a product</li> <li>Study of Consumer Behaviour for a product of your choice</li> </ol>					
<b>CO-PO MAPPING</b>					
Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1					H
2		H			
3	M		M		H
4			H	H	
5			L	M	M
H=High   L= Low   M=Moderate					

**COURSE CONTENTS**

Unit 1	INDUSTRIAL MARKETING	10 Hours
<p>Meaning and Characteristics of Industrial Marketing, differences between Industrial and Consumer Marketing, Types of Industrial Customers, Types of Industrial Goods and Services, Industrial Buying Behaviour, Key Members in Buying Organization, Modern Purchasing Activities, Elements of marketing mix for industrial goods - Pricing, Product development, promotion and distribution methods &amp; strategies for industrial goods, Industrial Product Life Cycle.</p>		
Unit 2	RURAL MARKETING	10 Hours
<p>Characteristics of Rural Economy, Rural Marketing- Meaning and Scope, Constraints in Rural Marketing and Strategies to overcome constraints, Classification of Rural Consumers, Bases of Segmentation for rural markets, Rural consumer behaviour, Elements of marketing mix for rural markets - Pricing, Product development, promotion and distribution methods &amp; strategies for rural markets, Marketing of agricultural produce, marketing strategies for the development of rural artisan sector, Emerging Profile of Rural Markets in India.</p>		
Unit 3	SERVICES MARKETING	10 Hours
<p>Introduction to services, Overview of Different Service Sectors, Marketing of Banking Services, Marketing in Insurance Sector, Marketing of Education Services, Marketing of Tourism and Airlines, , marketing of Hospitality Services, Healthcare Marketing, Social Service by NGOs, Marketing of Online Services, Marketing of Professional Services.</p>		
Unit 4	SUPPLY CHAIN & LOGISTICS MANAGEMENT	12 Hours
<p>Meaning, objectives, components &amp; Scope of supply chain, Drivers of supply chain management, Problems in SCM, Supply Chain Benchmarking- Process and Procedure. Logistics Management, Types of Logistic Activities, Importance of Logistics Management, Determinants of Designing Logistical System.</p>		
Unit 5	RETAIL MARKETING	10 Hours
<p>Meaning of Retailing, Economic Significance of Retailing, Product Retailing vs. Service Retailing, Types of Retailers, Retailing Environment, Indian vs. Global Scenario, Types of Retail Stores Location, Factors Affecting Retail Location Decisions, E-tailing, Role of Technology in Satisfying Market Demand, Technology in Retail Marketing Decisions, Factors Influences the Growth of E-Tailing, Advantages &amp; Disadvantages of E-Tailing, Future of Electronic Retailing.</p>		



**FIRST SEMESTER**

Course Title	INTERNATIONAL BUSINESS	Credits	Hours
Course Code	MCO7320	4	60

**Course Objective**

1. To impart broad knowledge in international business environment, strategies and management. Ability to apply concepts, principles and theories to simple business situations.
2. Global Perspective: Awareness of the different thinking and viewpoints of diverse cultures.
3. Awareness of the global business environment and its impacts on businesses.
4. Practical Application: Use of excel tools in real world scenarios.

**Course Outcomes**

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

1. Explain the concepts in international business with respect to international business
2. Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects
3. Analyse the principle of international business and strategies adopted by firms to expand globally.
4. Integrate concept in international business concepts with functioning of global trade
5. Comprehend the impact of economic integration in International business environment

**Reference Books**

- ☞ International Business, Charles W. L. Hill, Arun Jain, McGraw Hill Education
- ☞ International Business, K Ashwathappa, McGraw Hill Education
- ☞ International Business, Daniels/Salwan, Pearson Education
- ☞ International Business, P Subba Rao, Himalaya Publishing House
- ☞ International Business, Mohammed Umair, Skyward Publishers

**Self-Study Topics**

1. Critical evaluation of Make in India FDI policy
2. Study trend of FDI in India during post reforms period by linking it with various changes taking place in business environment of India/world
3. Explain Porter's model to develop competitive strategy with the help of an example
4. Pestle analysis of a country

**CO-PO MAPPING**

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1					H
2		H	H		M
3					M
4			M	H	
5				H	

H=High | L= Low | M=Moderate

**COURSE CONTENTS**

Unit 1	FOUNDATION TO INTERNATIONAL BUSINESS	10 Hours
<p>Meaning, nature and purpose of international business, Phases in evolution of international trade, Scope of international business management, International vs. domestic business, Forms of international trade – Inter firm (Outsourcing and Offshoring) and inter-government, Reasons for internalization, Modes of entry into international business, evaluation of standalone and alliance methods of entry and factors affecting choice of entry.</p>		
Unit 2	GLOBALIZATION	10 Hours
<p>Meaning, features and stages of globalisation, importance of globalisation for India, Drivers and essential conditions of globalisation, Impact of globalisation on Indian economy and culture. Meaning and reasons for de-globalisation, unethical issues in global business.</p>		
Unit 3	INTERNATIONAL MARKETING INTELLIGENCE	12 Hours
<p>Meaning and scope of international marketing intelligence, Sources of information for IMI, Meaning and purpose of environmental scanning, Assessment of micro environment, Assessment of macro environment – components and impact of political, socio-cultural, legal, economic, demographic and natural environmental factors on marketing operations, Framework of studying micro and macro environment, Appraisal of EPRG framework.</p>		
Unit 4	INTERNATIONAL HUMAN RESOURCE MANAGEMENT	12 Hours
<p>Meaning and scope of IHRM, Objectives of human resource planning in IHRM, Problem in IHRP, Sources of global recruitment and its critical evaluation, Criteria for global selection, Need &amp; importance of training for global jobs, Steps in designing effective training programs for International Jobs, Methods of CCT programs, Factors influencing expat compensation, reasons for expatriate failure and ways of avoiding expatriate failure, stages of international adjustment, process of repatriation, Need for induction and orientation for international employees.</p>		
Unit 5	ECONOMIC INTEGRATION & INTERNATIONAL TAXATION	08 Hours
<p>Meaning and levels of economic integration, Dumping and Anti-dumping measures, Structure, evolution and objective of WTO, Tariff and Non-Tariff Barriers, Reasons for Brexit. International Taxation- Double Taxation (Meaning only), Domestic Transfer Pricing (Meaning only).</p>		

**FIRST SEMESTER**

Course Title	PERSONAL FINANCE	Credits	Hours
Course Code	MCO7420	4	60

**Course Objectives**

1. Personal Finance is a course designed to help students focus on their role as a citizen, student, family member, consumer, and active participant in the business world.
2. This course will provide a foundational understanding for making informed personal financial decisions.
3. This subject is to give a complete outline of the various Investment opportunities available for an Investor and also provides systematic input of knowledge to the students with regard to Investments.
4. To help students identify persistent or systematic behavioural factors that influence investment behaviour

**Course Outcomes**

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

1. To identify investment planning process and the approach used to structure a portfolio of financial assets to suit the needs of a client
2. Learn the process of giving financial advice, including the importance of regular reviews of a client's circumstances, the risks faced by investors and how an investor's risk profile is determined
3. To establish the various range of financial assets, their salient features, their advantages and disadvantages and the main financial markets on which they are dealt
4. To know the range of protection products available and the need to assess priorities for protection
5. To plan for the retirement planning process and quantifying needs in retirement

**Reference Books**

- ☞ Study guide for Personal Finance, Kapoor, Cram101
- ☞ Your Everyday Guide to Personal Finance and Insurance, Prakash Praharaj, CNBC
- ☞ Personal Finance Simplified, Tycho Press, Callisto Media Inc
- ☞ Personal Finance Lessons from the ICU, AMIT TRIVEDI, CNBC
- ☞ Prasanna Chandra, Investment Analysis & Portfolio Management, Tata McGraw Hill
- ☞ Avadhani. V. A, Security Analysis & Portfolio Management, Himalaya Publishing House

**Self-Study Topics**

1. Study the structure of the financial services industry and the economic factors that affect investment returns.

**CO-PO MAPPING**

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H	M			
2	M	L	M		
3	M				H
4					H
5	M			M	

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	FUNDAMENTALS OF INVESTMENTS	10 Hours
<p>Meaning and Concept of Investment- Characteristics of Investment, Need and Importance of Investments, Difference between savings and investments Classification of Investment; Factors Influencing Investment; The Investment Process; Sources of investment information, Types of Investment Risk; Investment Vs. Speculation and Gambling (Differences).</p>		
Unit 2	INVESTMENT OPPORTUNITIES	12 Hours
<p>Non-Marketable financial assets- Bank deposits, post office deposits, NSC, employee provident fund meaning and benefits only. Money market instruments- Different types of instruments (meaning only) Fixed income securities- Government bonds, Equity shares (concept only), mutual fund – different types of schemes, life, real estate, precious objects- gold, silver, art objects, Crypto currencies, and antiques. Emerging investment avenues in India, Income-tax planning for Individuals, tax benefits of various investment options.</p>		
Unit 3	FOUNDATION TO FINANCIAL PLANNING	12 Hours
<p>Meaning and Scope of Financial Planning, Personal Financial Planning Process, Financial Plan – Goal based Financial Plan and Comprehensive Financial Plan, understanding investor’s requirements, Client Data Collection, Client Data Analysis, Risk Profiling and Asset Allocation, Classification of investor according risk perception and Income group; Investor life cycle; setting up financial goals; Common mistakes in investments; Profile of Indian investor, Retirement Planning – Calculation of Retirement Corpus- Investment Avenues for the Retired</p>		
Unit 4	INSURANCE PLANNING IN PERSONAL FINANCIAL PLAN	10 Hours
<p>Life Insurance- Concept, Purpose and Need of life insurance, Type of life insurance policies, factors influencing choice of life insurance policies, Important terms in an insurance policy, procedure of claiming life insurance claims, important terms in an insurance policy, need of health insurance, types of health insurance schemes, import terms in health insurance policies, claims procedure, Meaning and features of Accident, Personal Disability, Property and Liability, Keyman insurance and Business Insurance.</p>		
Unit 5	BEHAVIOURAL FINANCE	08 Hours
<p>Information Screening Biases, Investment Decision Cycle: Judgment under Uncertainty, Prospect Theory, Mental Accounting, Psychological Biases, Group Behaviour: Conformism, herding, fatal attractions, Investing Styles and Behavioural Finance</p>		

**FIRST SEMESTER**

Course Title	ORGANISATIONAL BEHAVIOUR	Credits	Hours
Course Code	MCO7520	4	60

**Course Objectives**

1. To enable students, appreciate and acknowledge the importance of the human Capital vis- a-vis other resources of the organization
2. To facilitate students, understand the diverse human behaviour and thereby help them to manage it.

**Course Outcomes**

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

1. Understand the fundamental and the elementary aspects of Organisational Behaviour
2. Comprehend the various dimensions of individual behaviour like personality, attitudes and values
3. Understand the relevance and implications of Perception and Learning in Individuals.
4. Develop necessary skills for communicating, motivating and thereby improve group dynamics in work place
5. Apply the various leadership styles and conflict resolution strategies in the workplace

**Reference Books**

- ☞ Venkata Ratnam C. S. & Srivatsava B. K., Personnel management and human resources, Tata Mc-Graw Hill.
- ☞ Aswathappa, Human resource management, Tata McGraw Hill.
- ☞ Garry Dessler & Varkkey, Human resource management, Pearson.
- ☞ Pravin Durai, Human resource management, Pearson.
- ☞ Snell, Bohlander & Vohra, Human resources management, Cengage.

**Self-Study Topics**

1. To study the leadership styles and motivational techniques practiced in various organisations.
2. To analyse major conflict the resolution strategies adopted by organisations.

**CO-PO MAPPING**

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M	M			H
2			H		
3		M	M		
4			H	M	
5	M				


H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	ORGANISATIONAL BEHAVIOUR	06 Hours
Organizational Behaviour: Definition-scope- Contributing disciplines to the OB-Approaches-Models- Challenges of Organisational Behaviour.		
Unit 2	FOUNDATION OF INDIVIDUAL BEHAVIOUR	12 Hours
Individual Behaviour: Foundations of individual behaviour, Personality: Determinants-Factors- Interpersonal conflict-Johari window-Transactional Analysis, Attitude: Meaning-Features Components, Values: Meaning, Sources		
Unit 3	PERCEPTION AND LEARNING	14 Hours
Perception: Meaning-Process-Factors influencing Perception-errors in Perceptual Process-Interpersonal Perception, Learning: Principles of Learning and Reinforcement-Observational Learning-Cognitive Learning		
Unit 4	MANAGING HUMAN BEHAVIOUR	10 Hours
Motivation: Meaning-types-theories-Communication: Meaning-Process-Barriers to Communication, Group: Types of Groups-Functions, Group Cohesiveness: Meaning-Importance-Techniques to improve Group Cohesiveness, Decision Making: Meaning-Steps-Techniques-Individual decision-making Vs Group decision making		
Unit 5	LEADERSHIP, POWER AND CONFLICT	10 Hours
Leadership: Concept and styles- Behavioural approach- Situational approach- Leadership effectiveness, Contemporary issues in leadership, Power and conflict: Bases of Power, Conflict: sources of conflict patterns- levels and conflict resolution strategies.		

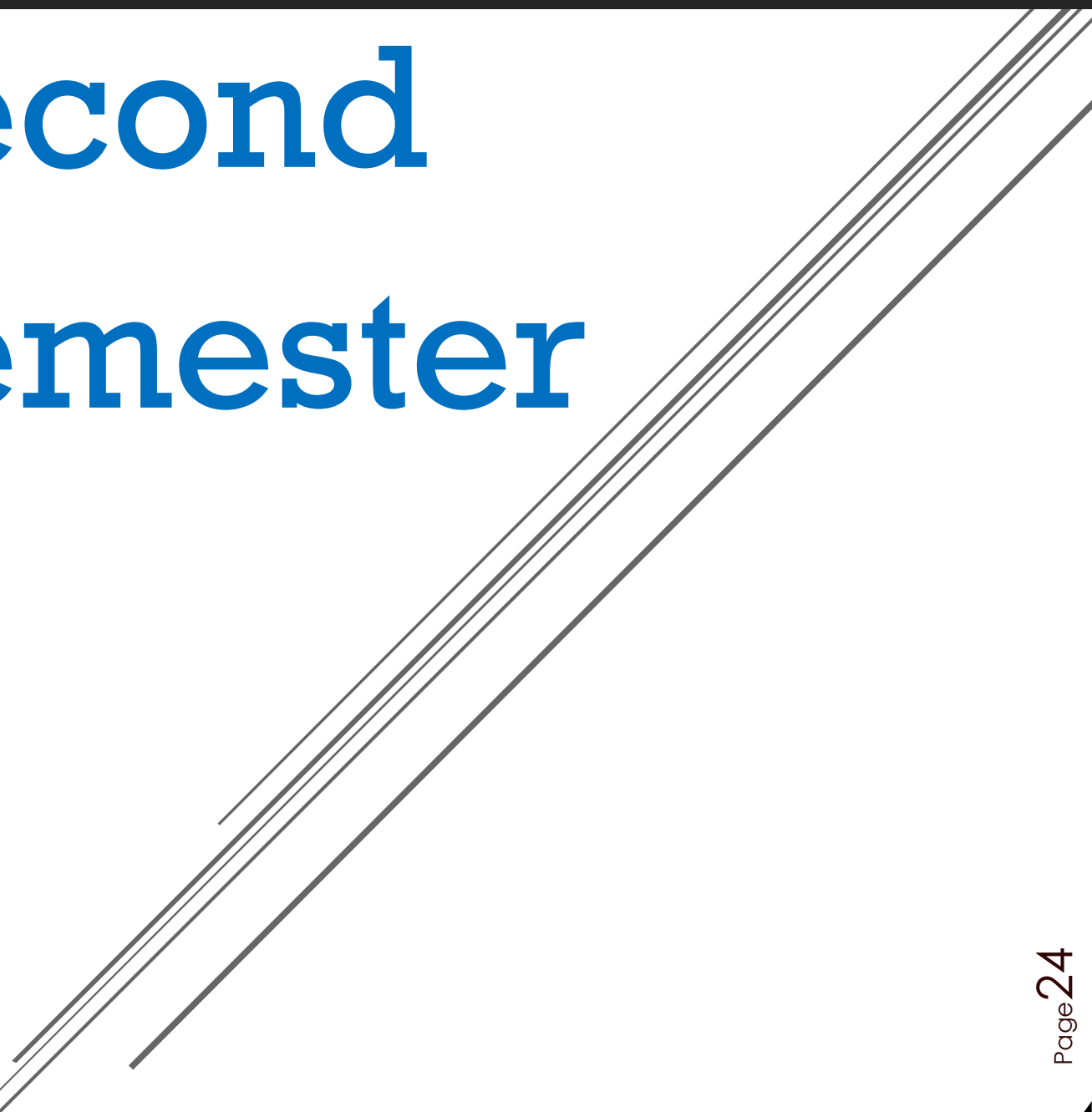
FIRST SEMESTER					
Course Title	SOFT SKILLS FOR BUSINESS			Credits	Hours
Course Code	MCO7620			2	30
Course Objectives					
<ol style="list-style-type: none"> <li>1. To familiarize students with corporate etiquette practices</li> <li>2. To build fundamental soft skill competencies for business</li> </ol>					
Course Outcomes					
On completion of this course, the students will be able to:					
<ol style="list-style-type: none"> <li>1. Understand the various areas of soft skill required in a business setup</li> <li>2. Enhance written business communication capabilities</li> <li>3. Apply soft skills in a wide range of routine, social and professional settings</li> <li>4. Learn how to employ soft skills to enhance employability and ensure workplace and career success</li> </ol>					
Reference Books					
<ul style="list-style-type: none"> <li>☞ Managing Soft Skills for Personality Development – edited by B.N.Ghosh, McGraw Hill India</li> <li>☞ English and Soft Skills – S.P.Dhanavel, Orient Blackswan , India</li> <li>☞ English Grammar and Composition – Wren and Martin – S. Chand</li> </ul>					
Self-Study Topics					
<ol style="list-style-type: none"> <li>1. Contemporary case studies relating to negotiating skills and conflict management</li> <li>2. Watching televised group discussions</li> <li>3. Power point presentation (PPT) vectors</li> <li>4. Alternate presentation tools</li> </ol>					
CO-PO MAPPING					
Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M		H		M
2	M			M	
3		H			
4		M	H		
5	M		H		M
H=High   L= Low   M=Moderate					

COURSE CONTENTS		
Unit 1	INTRODUCTION TO SOFT SKILLS FOR BUSINESS	08 Hours
Meaning & Significance of Soft Skills – Body Language and its importance in a corporate setup – listening skills – time management – stress management – negotiation skills, public speaking skills.		
Unit 2	COMMUNICATION	08 Hours
Communication – Grammar – Reading Comprehension – Improving writing skills - Letter writing – email writing – resume writing		
Unit 3	CORPORATE ETIQUETTE	04 Hours
Meaning and importance of Etiquette – Generally accepted business etiquette – Dress sense in the workplace – telephone etiquette – meeting etiquette – Etiquette before, during and after an interview – Dining etiquette – Cross cultural values and expectation		
Unit 4	PRESENTATION SKILLS	06 Hours
How to make a presentation – content – audience analysis – presentation software – essentials of a good presentation, Group Discussion – Types of Group Discussions		





# Second Semester



**SECOND SEMESTER**

Course Title	STRATEGIC COST MANAGEMENT	Credits	Hours
Course Code	MCO8120	4	60

**Course Objectives**

1. To enable students, acquire skills needed to analyze and interpret the performance of the firm for the purpose of reporting
2. To enable students to understand the various techniques of business decisions

**Course Outcomes**

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

1. Apply appropriate cost allocation techniques to a variety of costing problems.
2. Analyze and evaluate cost management strategies
3. Explore the techniques adopted to strategize the cost-effective methods through variance analysis
4. Apply the techniques of Budgetary Control in the process of managerial decision making.
5. Understand the contemporary concepts in cost management

**Reference Books**

- ☞ Arora M. N, A Text Book of Cost Accountancy, Vikas Publishing Pvt. Ltd.
- ☞ Saxena & Vashist, Cost Accounting (Text), Sultan Chand.
- ☞ M.N Arora (2015), "Cost and Management Accounting", Himalaya Publishing House, Mumbai.
- ☞ Saxena V. K. & C. D. Vashist, Advanced Cost & Management Accounting – Problems & Solutions, Sultan Chand.
- ☞ Jain and Narang, Cost Accounting. Kalyani Publishers, Mumbai.

**Self-Study Topics**

1. CVP Analysis with Cost data.
2. Financial and non-financial performance measurement (ROI, RI, EPS, NPV etc.)

**CO-PO MAPPING**

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H			M	
2		M			
3	M		L	H	
4	M		M	M	
5	L				M

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	MARGINAL COSTING FOR DECISION MAKING	10 Hours
Marginal costing (practical application technique), key or limiting factors analysis, profit planning, optimizing product mix, make or buy decision, price fixation, discontinuance of product, diversification of product line, accept or reject new order, close down of operations. Relevant Cost Analysis, incremental costing, short term decision making.		
Unit 2	ACTIVITY BASED COSTING	10 Hours
Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system.)		
Unit 3	BUDGETING AND BUDGETARY CONTROL	14 Hours
Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi-variable and activity-based categorizations of cost and their application in projecting financial Results, Zero Base Budgeting (ZBB) (Only theory), Budgetary Control, Types of Budget-Functional Budgets: Material, Labour, Production Budget, Cash Budget (Theory & Problems)		
Unit 4	VARIANCE ANALYSIS & INTERPRETATION	12 Hours
Variance analysis & Interpretation, classification of variances – materials, labor and overheads variances – fixed and variable overhead variances (Problems)		
Unit 5	CONTEMPORARY CONCEPTS	06 Hours
Lean accounting, Life cycle costing, target costing, throughput costing, Cost of quality and TQM, Responsibility accounting & divisional performance measurement, target costing, Kaizen costing, Balance Score Card.		
Composition of Question paper to be: 70% Numerical and 30% Theory.		

**SECOND SEMESTER**

Course Title	ADVANCED CORPORATE FINANCE	Credits	Hours
Course Code	MCO8220	4	60

**Course Objectives**

1. This course familiarizes students with the financial concepts, techniques, tools and decision making in business enterprises.
2. The course provides a working knowledge of the tools and analytical conventions used in the practice of corporate finance. It focuses on Capital Structure decisions, Capital Budgeting and Dividend models.

**Course Outcomes**

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

1. Understand both the theoretical and practical role of financial management in the business firm.
2. Apply financial management concepts and tools to the Problems faced by a manager in investment decisions.
3. Analyze finances of individual corporations both in terms of their performance and capital requirements.
4. Justify contemporary financial management strategies which are preferred to specific projects.
5. Comprehend issues relating to mergers and acquisitions

**Reference Books**

- ☞ Financial Management, Prasanna Chandra, TMH
- ☞ Financial Management, Khan MY and Jain PK, TMH
- ☞ Financial Management, I M Pandey, Vikas Publishing House
- ☞ Financial Management, Sudhindra Bhat, Excel books
- ☞ Brealey & Myres, Principles of Corporate Finance, McGraw Hill

**Self-Study Topics**

1. Study capital structure of firms from different sectors and report your findings
2. Describe the impact that financial innovation, advances in technology, and changes in regulations has had on the structure of the financial firms/industry.
3. Relate capital investment decisions and financial policies to business valuations.
4. Describe the common factors influencing dividend policy.

**CO-PO MAPPING**

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2				H	M
3	M			M	
4			M		
5		H			

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	DESIGNING CAPITAL STRUCTURE	10 Hours
<p>Meaning and Constituents of capital structure, Difference between capitalization and capital structure, Implications of under and over capitalization, approaches to designing capital structure – Profitability aspect (EBIT-EPS Analysis), Liquidity aspect (Cashflow analysis), Capital Structure theories – NI, NOI, Traditional and MM approach, Pecking order theory.</p>		
Unit 2	CAPITAL BUDGETING DECISIONS	12 Hours
<p>Investment Decisions – Capital Budgeting decisions – Nature – type – Evaluation criteria – DCF – NPV –IRR – Reinvestment assumption and modified IRR – Varying opportunity cost of capital – Investment decision under inflation – Investment Analysis under inflation. Complex investment decisions – projects unit, different project lives, investment timing and duration – Replacement of an existing asset – Investment decisions under capital rationing.</p>		
Unit 3	RISK ANALYSIS IN CAPITAL BUDGETING	12 Hours
<p>Risk Analysis in Capital Budgeting – Nature of Risk/statistical techniques for Risk analysis – Risk analysis in practice – sensitivity analysis – Scenario analysis simulation analysis - Decision trees for sequential investment decisions – utility theory and capital budgeting.</p>		
Unit 4	DIVIDEND MODELS	10 Hours
<p>Meaning – Theories of dividend policy: relevance and irrelevance dividend decision. Walter's &amp; Gordon's model, Modigliani &amp; Miller approach. Dividend policies – stable dividend, stable payout and growth. Bonus shares and stock split corporate dividend behavior. Legal and procedural aspects of dividends Corporate Dividend Tax</p>		
Unit 5	CORPORATE RESTRUCTURING	08 Hours
<p>Corporate Restructuring – Mergers and Acquisitions, Corporate Restructuring – Valuation under M&amp;A: DCF approach Financing a merger – significance of PE Ratio and EPS analysis – Accounting for M&amp;As – Leveraged buyouts.</p>		
<p>Composition of Question paper to be: 70% numerical and 30% theory</p>		

SECOND SEMESTER					
Course Title	OPERATIONS RESEARCH			Credits	Hours
Course Code	MCO8320			4	60
<b>Course Objectives</b>					
<ol style="list-style-type: none"> <li>1. To impart basic knowledge in the various tools of OR</li> <li>2. To make students apply these in managerial decision making</li> </ol>					
<b>Course Outcomes</b>					
On completion of this course, the students will be able to:					
<ol style="list-style-type: none"> <li>1. Understand the fundamental and the elementary aspects of Operations Research</li> <li>2. Understand the various techniques of Operations Research including linear programming, transportation and assignment.</li> <li>3. Comprehend the importance of network analysis in major projects.</li> <li>4. Apply the various techniques in the ascertainment of optimal solutions to problems</li> <li>5. Demonstrate skilled expertise in managerial decision making under conditions of risk and uncertainty.</li> </ol>					
<b>Reference Books</b>					
<ul style="list-style-type: none"> <li>☞ Srivastava V. K. etal , Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd</li> <li>☞ Richard, I.Levin and Charles A. Kirkpatrick , Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd</li> <li>☞ Budnik, Frank S Dennis Mcleaavey, Richard Mojena , Principles of Operation Research , AIT BS New Delhi. Sharma J K , Operation Research, theory and applications, Mc Millan, New Delhi</li> <li>☞ Kalavathy S, Operation Research, Vikas Pub Co.</li> </ul>					
<b>Self-Study Topics</b>					
Analyse the applications of operations research in various areas					
<b>CO-PO MAPPING</b>					
Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2				H	
3				H	H
4			H		
5		H			
H=High   L= Low   M=Moderate					

COURSE CONTENTS		
Unit 1	INTRODUCTION	04 Hours
Meaning of OR- Models of OR- Operations techniques -Role of OR in business & industry- OR & business management- Limitations of OR-Application		
Unit 2	LINEAR PROGRAMMING	14 Hours
Formulation of LP problem- Characteristics of LP Problem-Solution by graphical method-Simplex method- Dual of a linear programming- Application		
Unit 3	TRANSPORTATION AND ASSIGNMENT	14 Hours
The general structure of the problem- solving a transportation problem- optimal solution; degeneracy-Variations in transportation problem- Assignment problem-Hungarian method.		
Unit 4	NETWORK ANALYSIS	12 Hours
Network analysis-CPM and PERT-Network concepts-construction of network diagram -numbering the events (Fulkerson's Rule)-PERT Network calculations -Concept of float -probability considerations in PERT-calculation of float/slack under PERT- CPM-points of similarities and dissimilarities between PERT and CPM-limitation of PERT and CPM.		
Unit 5	DECISION THEORY	08 Hours
Decision theory-Quantitative approach to management decision making-decision making under conditions of uncertainty –Maximin -Maximax- Laplace and Minimax regret criteria-Decision making under risk-EMV-EOL- EVPI criteria-Areas of Application.		
Composition of Question paper to be: 70% Numerical and 30% Theory.		

**SECOND SEMESTER**

Course Title	RESEARCH METHODOLOGY	Credits	Hours
Course Code	MCO8420	4	60

**Course Objectives**

- To develop the research skills of the students in investigating into the business problems
- To interpret the results of investigating in the form of systematic reports.

**Course Outcomes**

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

- Understand the basic research concepts and process
- Identify the type of research design
- Analyse the suitable type of sampling
- Demonstrate the method of data collection and measurement techniques
- Analysis of hypothesis and report presentation

**Reference Books**

- ☞ C R Kothari (2015), Research Methodology, Methods and Techniques, New Age International Pvt Ltd Publishers
- ☞ Donald R. Cooper & Pamela S. Schindler (2013), Business Research Methods, 12th edition, McGraw-Hill Education.
- ☞ Deepak Chawla and Neena Sondhi, Research Methodology – Concepts and Cases, Vikas Publication
- ☞ Uma Sekaran & Roger Bougie, Research Methods for Business, Wiley 2013
- ☞ SL Gupta and Hetesh Guptha, Business Research Methods, McGraw Hill, 2012
- ☞ Marketing Research: A South Asian Perspective 1st Edition (Churchill, Israel), Cengage learning.

**Self-Study Topics**

- Analyze the areas of business research and social science research.
- Examine the literature survey and find out the research gap for the selected problem

**CO-PO MAPPING**

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M		M		
2			H		M
3				M	
4		L	H		
5		H		H	

H=High | L= Low | M=Moderate



COURSE CONTENTS		
Unit 1	BASIC RESEARCH CONCEPTS	10 Hours
Business Research – Meaning, Types - Types of Research Approaches - Process of Research: Management Problem, defining the research problem, Formulating the research Hypothesis, developing the research proposals, research design formulation, sampling design, planning and collecting the data for research, data analysis and interpretation. Research Application in business decision, Features of good research study.		
Unit 2	RESEARCH DESIGN	10 Hours
Types of Business Research Design: Exploratory and Conclusive Research Design – Exploratory Research: Meaning, purpose, methods – secondary resource analysis, comprehensive case methods, expert opinion survey, focus group discussions. Conclusive research design – Descriptive research – Meaning, Types – Cross sectional studies and longitudinal studies – Experimental research design – Meaning and classification of experimental design – Pre-experimental design, Quasi experimental design, True experimental design, statistical experimental design. Observation Research – Meaning – Uses - Participation and Non-Participation – evaluation - Conducting an Observation study – Data Collection		
Unit 3	SAMPLING DESIGN AND PROCEDURE	10 Hours
Sampling: Sampling Vs. Census – Characteristics of Good samples - Sampling design process - Determining the sample frame – Selecting a Sampling design - Probability sampling: Simple random sampling, systematic sampling, stratified random sampling, cluster sampling – Non-probability sampling: convenience sampling, judgmental sampling, snow ball sampling, quota sampling		
Unit 4	DATA COLLECTION AND RESEARCH ERROR	10 Hours
Primary and Secondary data – Primary data collection methods: Observation, survey, interview and Questionnaire, Qualitative Techniques of data collection. Questionnaire design – Meaning, process and designing questionnaire. Secondary data – Sources – advantages and disadvantages. Scaling and measurements. Preparing the data for analysis: Editing, Coding, Classification, Tabulation, Validation Analysis and Interpretation-Research Error.		
Unit 5	HYPOTHESIS ANALYSIS AND REPORT PRESENTATION	12 Hours
Hypothesis: Meaning, Types, Characteristics, source, formulation of hypothesis, Errors in Hypothesis – Parametric and Non-Parametric Test: T-test, Z Test, F Test, U Test, K-W Test. Statistical Analysis: Bivariate Analysis (Chi-Square only), Multivariate Analysis – Factor Analysis – ANOVA: One-way and Two way Classification- Referencing and Citation.		

**SECOND SEMESTER**

Course Title	Digital Marketing	Credits	Hours
Course Code	MCO8520	4	60

**Course Objective**

This course aims to offer a structured approach to planning, implementing and assessing digital marketing strategies in business.

**Course Outcomes**

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

1. Develop skills in digital marketing and social media marketing
2. Evaluate and apply key concepts related search engine marketing, including consumer behavior.
3. Explain emerging trends in social media marketing and critically assess the use of social media marketing tools in managing public relations and reputation.
4. Demonstrate the use of content marketing strategies in capturing the customers
5. Understand and follow the practical application of affiliate marketing to improve results from digital marketing.

**Reference Books**

- ☞ Deepak Bansal , A Complete Guide To Search Engine Optimization , B.R Publishing Corporation
- ☞ Strauss.J and Frost. R, "E- Marketing", Pearson Education.
- ☞ Ramsey, Seven Guidelines for Achieving ROI from Social Media, eMarketer.
- ☞ Godfrey Parkin , Digital Marketing: Strategies for Online Success ,New Holland Publishers Ltd
- ☞ Damian Ryan , Understanding Digital Marketing : Marketing Strategies for Engaging the Digital Generation, Kogan Page

**Self-Study Topics:**

1. Draft multiple strategies to increase organic reach with examples
2. Design consumer delight strategies for a website operating India, Justify with reference to naukari.com and its operation in the global business.
3. Consumers' trust is an essential element of e-commerce". Discuss

**CO-PO MAPPING**

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H	H	L		
2	H	H	M		
3	H	H			
4	H	H	M		
5	H	M	M		

H=High | L= Low | M=Moderate

**COURSE CONTENTS**

Unit 1	FOUNDATION TO DIGITAL MARKETING	10 Hours
Introduction to marketing in the digital environment, Types of web presence, common e-commerce business models, pure play, hybrid and multi-channel options. Media options online, Fulfilment options and strategies, Introduction to payment gateways and digital wallets.		
Unit 2	SEARCH ENGINE MARKETING	10 Hours
Email campaign creation and management, Google Adwords and analytics, search and display on search engines, pricing models online, Introduction to page rankings, Search Engine Optimization, Process and methodology, Long tail in SEO, Link building, Key word analysis, process and optimization. Search Engine Marketing – Paid versus natural Search, SEM landscape, Landing pages and their importance in conversion analysis, Google vs. Bing vs. Yahoo. Search Methodology.		
Unit 3	SOCIAL MEDIA AND E-PR	10 Hours
Using Facebook, Linked-in, twitter, YouTube including creating a channel on You Tube, Content guidelines for online communications, Social Media measuring, monitoring & reporting, Tracking & Monitoring platforms. Content seeding, how to use blogs, forums and discussion boards, Blogs, forums and communities, Viral campaigns and the social graph. Building relationships with different stakeholders online.		
Unit 4	AFFILIATE MARKETING	10 Hours
How affiliate Marketing Works-Affiliate Program payment methods-Cookies, Cookie Stuffing and Affiliates-Ad sense- Email spam, search engine spam, Google slap, adware, trademark bidding-Tiered Affiliate, Marketing, Cross selling and up selling-Multi tier marketing and commissions.		
Unit 5	CONTENT MARKETING	12 Hours
Why and how content is important to business – use of content marketing, Content strategy and planning, forming mission statement and its importance, selection of Niche Markets, Competitive analysis -Collecting content ideas, Tools and resources for creating and managing content -Social media channels – community and communication, distributing content. Tools for social media management -Establishing metrics -Evaluating data, Capstone Project		

SECOND SEMESTER					
Course Title	COMPETENCY DEVELOPMENT			Credits	Hours
Course Code	MCO8620			2	30
<b>Course Objective</b>					
To develop and train students for the preparation of various competitive exams					
<b>Course Outcomes</b>					
<ol style="list-style-type: none"> <li>1. On completion of this course, the students will be able to:</li> <li>2. Enhance their quantitative analytical skills</li> <li>3. Enhance their logical reasoning capabilities</li> <li>4. Develop their linguistic capabilities and comprehension skills</li> </ol>					
<b>Reference Books</b>					
<ul style="list-style-type: none"> <li>☞ R.S.Agarwal, Quantitative Aptitude for Competitive Examinations, S. Chand Publishers</li> <li>☞ B.S.Sijwali, A new approach to Reasoning-Verbal and non-verbal, Arihant Publishers</li> <li>☞ Trueman's UGC NET Commerce</li> <li>☞ S.P.Bakshi, Objective General English, Arihant Publishers</li> <li>☞ L.N,Koli, UGC NET Commerce, Upkar Publishing</li> </ul>					
<b>Self-Study Topics</b>					
Current affairs and general knowledge					
<b>CO-PO MAPPING</b>					
Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1			H	H	M
2		H	M		H
3	H		M		
4					
5					
H=High   L= Low   M=Moderate					

**COURSE CONTENTS**

Unit 1	APTITUDE DEVELOPMENT-I	10 Hours
Quantitative Aptitude: Profit and loss- Ratio, Proportion and Percentages-Sequence and series-Data interpretation-work and time-Time and distance-Logical reasoning: Alphanumeric Series-Puzzles-Tabulation-Blood Relation-Coding, Decoding. Types of Assessment Test		
Unit 2	APTITUDE DEVELOPMENT-II	08 Hours
Research and teaching aptitude-English Language: Reading Comprehension-Paragraph Completion-Phrases and idioms-Synonyms and antonyms-General Knowledge: Current Affairs-Financial Awareness		
Unit 3	THEORETICAL CONCEPTS	08 Hours
Key concepts of Principles of Management- HRM-Marketing-Financial Management-Organisational Management-Banking operations-International Business-IFRS-Financial Accounting-Corporate Accounting-Cost Accounting-Management Accounting-Income Tax-GST.		