

Programme Structure

Sharda School of Business Studies

Master of Commerce

Programme Code: SBS0140

Batch: 2023-2025

1. Title: Two year Programme structure or Commerce Discipline M.COM

2. DURATION OF THE COURSE: 2 years

3. YEAR OF IMPLEMENTATION: This syllabus will be implemented for the academic year 2023-2025 onwards

4. PREAMBLE:

Total Credits- 100

Minimum credit required for multiple entry and exit

Total credit of the 02 year PG Programme for year wisemultiple entry and exit	01 st Year	52
	02 nd Year	48

Multiple Entry and Exist Options: The whole syllabus of Postgraduate in Commerce is divided into two parts. After first year (two Term:s) completion the post-graduate diploma awarded is called PGDIC. (Post Graduate Diploma in Commerce), after two year (four Term:) completion the master degree of commerce awarded is called M.Com.

Vision of the University

To serve the society by being a global University of higher learning in pursuit of academic excellence, innovation and nurturing entrepreneurship.

Mission of the University

**Transformative educational experience
Enrichment by educational initiatives that encourage global outlook
Develop research, support disruptive innovations and accelerate
Entrepreneurship seeking beyond boundaries**

Core Values

**Integrity
Leadership
Diversity
Community**

Sharda School of Business Studies, Sharda University

Vision of the Sharda School of Business Studies

To be a globally respected center for learning of business and economics that fosters learning spirit, academic and leadership excellence, as well as innovation.

Mission of the Sharda School of Business Studies

- M1. Creating a stimulating learning environment**
- M2. Consolidating professional attitude and skills**
- M3. Growing our research acumen, teaching, and industry linkages**
- M4. Delivering leading edge knowledge in management, business development, leadership and global economy..**

Core Values

Integrity, Leadership, Diversity, Community

1.3 Programme Educational Objectives (PEO)

- PEO1:** Develop the professional skills for employment and lifelong learning in Commerce, Accounting and Management Education
- PEO2:** Develop creative, innovative and entrepreneurial mindset to help in managerial decisions
- PEO3:** Apply the contextual knowledge to assess the regulatory issues and its compliances related to Corporate Financial Reporting, Taxation, GST, Corporate Governance, Corporate Social Responsibility etc. pertaining to any business firm.
- PEO4:** Able to prove proficiency with the ability to conduct research and higher studies like M.Phil, Ph.D, CS, ICWA and other courses.
- PEO5:** Demonstrate an ability to communicate ideas & information effectively in both written and oral formats
- PEO6:** Develop leaders to take decisions and lead teams

1.3.2 Mapping of PEOs with Mission Statements:

PEO Statements	School Mission 1	School Mission 2	School Mission 3	School Mission 4
PEO1:	3	2	2	2
PEO2:	2	2	2	3
PEO3:	3	3	1	3
PEO4:	1	3	3	3
PEO5:	1	2	3	2
PEO6:	2	2	2	2

Note: The Number signifies correlation between the Programme outcome and educational objectives as given below.

1. Slight (Low) 2. Moderate (Medium) 3. Substantial (High)

1.3.3 Programme Outcomes (PO's)

PO1: Aims to provide students with the knowledge, tools of analysis and skills with which to understand and participate in the modern business, accounting & laws and economics world, to prepare them for subsequent studies and to achieve success in their professional careers.

PO2: Demonstrated major theories and generates realistic solutions based on government and firms' policy as well as will equip the students to face the modern day challenges in commerce and business.

PO3: To prepare students with an understanding of the theories with practical approach in subjects of accountancy, finance, taxation and auditing as well as to inculcate writing skills and Business Correspondence.

PO4: Critically evaluate new ideas, methodologies and theoretical framework and to create awareness of law and legislation related to commerce and business.

PO5: Skilled in the use of computer systems and software used in commerce and business as well as effective communicator through practical assignments, exercises and field work.

PO6: develop social and ethical values among students for conducting and managing business ethically.

PSO (Programme specific objectives)

PSO 1: equip the students with recent developments in accounting, taxation, laws and other Functional areas of commerce;

PSO 2: develop the skills of critical thinking to analyze information systematically to find a creative and innovative solution of an issue;

PSO 3: prove proficiency with the ability to undertake higher studies in research related Programme/projects.

1.3.4 Mapping of Programme Outcome Vs Programme Educational Objectives

	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
PO1	2	2	3	2	2	2
PO2	2	1	2	2	1	1
PO3	2	3	2	2	2	2
PO4	2	2	3	2	2	2
PO5	1	3	1	1	1	2
PO6	2	2	3	2	2	3
PSO1	3	2	3	3	1	2
PSO2	3	2	3	3	1	2
PSO3	2	2	3	3	2	2

1. Slight (Low)

2. Moderate (Medium)

3. Substantial (High)

1.3.5 Programme Outcome Vs Courses Mapping Table:

Programme Outcome Courses	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
Sem-1										
MCN101	Advanced Statistical Techniques	3	2	1	2	3	2	2	2	1
MCN102	Legal Environment framework	3		2	2	2	2		1	2
MCN103	Managerial Economics	3	2	-	-	-	-	2	2	2
MCN104	Advanced Managerial Accounting	1	3	2	1	-	1	2	1	-
MCN105	Management Process and Organization Behavior	1	2	1	1	2	1	2	2	1
OPE 188	Open Elective (Entrepreneurship – Idea to enterprise)	1		1	1		1	1	2	3
RBL101	RBL-1	1	-	1	1	-	1	1	2	3
Sem-2										
MCN106	Corporate Finance & Policy	2		2	2	1	1	1	2	1
MCN107	International Trade & Business	2	1	2	2	1	1	1	2	1
MCN108	Applied Research Methods	1	1	1	1	-	2	1	1	1
MCN109	Financial Markets and Institutions	2	2	2	1	1	1	1	1	1
MCN110	Advanced Corporate laws	2	2	2	1	1	2	2	1	1
MCN111	E-Commerce Governance	1	2	1	3	1	2	2	2	2
RBL151	Research Based Learning (RBL-2)	2	2	2	2	-	2	2	1	2

CCU108	Community Connect	1	1	2	2	1	2	2	1	1
Sem 3										
MCN201	Essentials of Strategic Management	2	2	2	2	2	1	2	2	2
MCN202	Advanced Tax Laws	2	2	2	1	-	1	2	3	2
Choose any two from the following-										
MCN203	Advanced Corporate Accounting	1	1	1	2	1	1	1	1	1
MCN204	Securities Analysts and Portfolio Management	2	2	2	1	1	-	1	2	2
MCN205	Insurance and Risk Management	2	2	2	-	-	-	2	2	2
RBL003	Project Report – (RBL-3)	1		1	1	-	1	1	2	3
Sem-4										
MCN206	Advanced Auditing	2	2	2	1	1	1	1	1	1
MCN207	Economics of Growth, Planning and Development	2	2	2	1	1	1	2	2	1
MCN208	Goods and Services Tax									
Choose any one from the following-										
MCN209	Risk Management through Financial Derivatives	1	2	2	2	1	1	2	2	2
MCN210	International Financial Management	1		2	1	-	1	-	-	1
RBL004	Project Report -4 (RBL-4)	1		1	1	-	1	1	2	3

1. Slight (Low)

2. Moderate (Medium)

3.

Substantial

(High)

Programme Structure - M.COM
Programme Structure and Credit Distribution 2023-2025

	Term: - 1		Cr.	Term: - 2		Cr.	Term: - 3		Cr.	Term: - 4		Cr.
	MCN101 Advanced Statistical Techniques		5	MCN106 Corporate Finance & Policy		5	MCN201 Essentials of Strategic Management		5	MCN206 Advanced Auditing		5
	MCN102 Legal Environment framework		5	MCN107 International Trade & Business		5	MCN202 Advanced Tax Laws		5	MCN207 Economics of Growth, Planning and Development		5
	MCN103 Managerial Economics	Any Two of these three	5	MCN108 Applied Research Methods		5	MCN203 Advanced Corporate Accounting		5	MCN208 Goods and Services Tax		5
	MCN104 Advanced Managerial Accounting		5	MCN109 Financial Markets and Institutions	Any One of these three	5	MCN204 Securities Analysis and Portfolio Management	Any One of these two	5	MCN209 Risk Management through Financial Derivatives	Any One of these two	5
	MCN105 Management Process and Organization Behavior		5	MCN110 Advanced Corporate laws		5	MCN205 Insurance and Risk Management		5	MCN210_ International Financial Management		5
	Open Elective OPE188- Entrepreneurship – Idea to enterprise		4	MCM111 E-Commerce Governance		5	RBL152 Project 3 (RBL-3)		4	RBL004 Dissertation Report & Viva Voce (RBL-4)		4
				Community Connect		4						

	RBL101 (RBL-1)		4 Audit	(RBL 151_ Community Connect -2)		4 Audit							
	TOTAL		28			24			24			24	100

Sharda School of Business Studies
M. Com.
Batch: 2023-2025
TERM: I

S. No.	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite
			L	T	P		
THEORY SUBJECTS							
1.	MCN101	Advanced Statistical Techniques	5	0	0	5	Core
2.	MCN102	Legal Environment framework	5	0	0	5	Core
		ANY TWO FROM 3,4 and 5					
3.	MCN103	Managerial Economics	5	0	0	5	Core
4.	MCN104	Advanced Managerial Accounting	5	0	0	5	Core
5.	MCN105	Management Process and Organization Behavior	5	0	0	5	Core
6.	OPE 188	Open Elective –Entrepreneurship –Idea to enterprise	4	0	0	4	Elective
7.	RBL101	Research Based Learning (RBL-1)	0	0	8	4	Core
TOTAL CREDITS						28	

Sharda School of Business Studies
M. Com
Batch: 2023-2025
TERM: II

S. No.	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite
			L	T	P		
THEORY SUBJECTS							
1	MCN106	Corporate Finance & Policy	5	0	0	5	Core
2	MCN107	International Trade & Business	5	0	0	5	Core
3	MCN108	Applied Research Methods	5	0	0	5	Core
		ANY ONE FROM 4,5 and 6					
4	MCN109	Financial Markets and Institutions	5	0	0	5	Core
5	MCN110	Advanced Corporate law	5	0	0	5	Core
6	MCN111	E-Commerce Governance	5	0	0	5	Core
7	CCU108	Community Connect	0	0	4	0	Audit
PRACTICAL SUBJECTS							
8	RBL151	Research Based Learning (RBL-2)	0	0	8	4	
TOTAL CREDITS						24	

Sharda School of Business Studies
M. Com.
Batch: 2023-2025
TERM: III

S. No.	Subject Code	Subjects	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite
			L	T	P		
THEORY SUBJECTS (CORE PAPERS)							
1	MCN201	Essentials of Strategic Management	5	0	0	5	Core
2	MCN202	Advanced Tax Laws	5	0	0	5	Core
THEORY SUBJECTS (ELECTIVE PAPERS- CHOOSE ANY TWO)							
1	MCN203	Advanced Corporate Accounting	5	0	0	5	Elective
2	MCN204	Securities Analysis and Portfolio Management	5	0	0	5	Elective
3	MCN205	Insurance and Risk Management	5	0	0	5	Elective
4	RBL003	Research Based Learning (RBL-3)	0	0	8	4	
TOTAL CREDITS						24	

Sharda School of Business Studies
M. Com
Batch: 2023-2025
TERM: IV

S. No.	Sub. Code	Subject Name	Teaching Load			Credits	Core/Elective Pre-Requisite/ Co Requisite
			L	T	P		
THEORY SUBJECTS (CORE PAPERS)							
1	MCN206	Advanced Auditing	5	0	0	5	Core
2	MCN207	Economics of Growth, Planning and Development	5	0	0	5	Core
3	MCN208	Goods and Services Tax	5	0	0	5	Core
THEORY SUBJECTS (ELECTIVE PAPERS- CHOOSE ANY ONE)							
1	MCN209	Risk Management Financial Derivatives	5	0	0	5	Elective
2	MCN210	International Financial Management	5	0	0	5	Elective
PRACTICAL SUBJECTS							
3	RBL004	Project 4 & Viva Voce (RBL-4)	0	0	8	4	Core
TOTAL CREDITS						24	

COURSE MODULES

TERM: FIRST

School: SSBS		Batch : 2023-2025
Programme: M.COM		Current Academic Year: 2023-2024
Branch:		Term: I
1	Course Code	MCN101
2	Course Title	Advanced Statistical Techniques
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
	Course Status	Compulsory
5	Course Objective	<p>The objectives of the course are to:</p> <ol style="list-style-type: none"> 1. Impart the students with basic level knowledge and understanding of statistical techniques used in commerce and business finance 2. Equip the student with tools and techniques of statistics so as to evaluate factors that influence business operation 3. Prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data 4. Facilitate the students to apply
6	Course Outcomes	<p>The students will be able to:</p> <p>CO1: Enumerate various probability distributions with their business applications</p> <p>CO2: Summarize various methods for decision making under uncertainty</p> <p>CO3: Construct Null and Alternative Hypothesis and apply appropriate hypothesis test</p> <p>CO4: Evaluate regression output given by excel & Control charts.</p> <p>CO5: Produce various components of a time series</p> <p>CO6: Demonstrate the practical application of the statistical tools via SPSS</p>
7	Course Description	<p>This course in statistics is designed to provide with the basic concepts and methods of statistical analysis for processes and products. The cardinal objective of the course is to increase the extent to which statistical thinking is embedded in management thinking for decision making under uncertainties.</p> <p>Know that data are only crude information and not knowledge by themselves. The sequence from data to knowledge is: from Data to Information, from Information to Facts, and finally, from Facts to Knowledge. Data becomes information when it becomes relevant to</p>

		<p>your decision problem. Information becomes fact when the data can support it. Fact becomes knowledge when it is used in the successful completion of decision process.</p> <p>It is already an accepted fact that "Statistical thinking will one day be as necessary for efficient citizenship as the ability to read and write." So, let's be ahead of our time.</p>	
8	Outline Syllabus		
	Unit 1	Probability and Decision Theory	
	A	Probability and Expectation: Approaches to probability. Addition, multiplication theorem of Probability, conditional probability and Bayes Theorem, Mathematical Expectation.	CO1,CO2,CO4
	B	Probability Distribution: Binomial, Poisson, Exponential, Beta and Normal Distributions.	CO1,CO2,CO4
	C	Statistical Decision Theory: Risk and uncertainty, Expected value approach, Marginal analysis, Decision tree	CO1,CO2,CO4
	Unit 2	Sampling and Hypothesis Testing	
	A	Sampling and Sampling Distributions: Methods of sampling, Sampling distribution of a statistic and its standard error. Point Estimation and interval estimation, Properties of an estimator	CO1,CO2
	B	Hypothesis Testing; Power of a test, Large sample tests for proportions, means and standard deviations. Small sample tests –t and F tests. Design of Experiments and analysis of variance	CO1,CO2,CO3
	C	Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test	CO1,CO2,CO6
	Unit 3	Regression Analysis	
	A	Introduction and utility of regression analysis, Simple linear regression	CO1,CO2, CO3
	B	Multiple linear regression analysis up to three variable	CO1,CO2, CO3
	C	Using excel to extract and interpret a regression output	CO1,CO2, CO3, CO6
	Unit 4	Statistical Quality Control	
	A	Concept of Quality Control, Parameters and Variables of QC	CO1,CO2, CO5
	B	Interpret charts by plotting X & R charts. Interpret charts by plotting P charts	CO1,CO2, CO5
	C	Interpret charts by plotting C charts	CO1,CO2, CO5

	Unit 5	Analysis of Time Series			
	A	Components, Importance, Utility			CO1,CO2,CO6
	B	Measurement of Trends, Graphical Methods, Semi-Average Method and the Method of Moving Average			CO1,CO2,CO6
	C	Determination of seasonal indices, Decomposition of Time Series			CO1,CO2, CO6
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		25%		75%	
	Text book/s*	Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India			
	Other References	1. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company. 2. Aczel, Amir D., Complete Business Statistics, McGraw Hill, 1999. 3. Kazmeir Leonard J., Norval F. Pohl, Basic Statistics for Business and Economics, McGraw Hill International (2nd ed.)			

Course Articulation Matrix

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	1	2	2
CO2	3	3	3	3	2	2	2	2	2
CO3	3	2	2	2	2	1	2	2	2
CO4	3	2	2	2	2	1	2	2	2
CO5	2	2	2	2	2	1	2	3	2
CO6	2	1	1	2	3	3	1	2	1

1 = Slight (Low), 2= Moderate (medium), 3 = Substantial (high)

School: SSBS		Batch : 2023-2025
Programme: M.COM		Current Academic Year: 2023-2024
Branch:		Term: I
1	Course Code	MCN102
2	Course Title	Legal Environment Framework
3	Credits	
4	Contact Hours (L-T-P)	5-0-0
	Course Type	Compulsory
	Course Requisite	Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.
5	Course Objective	<p>The purpose of this course is to:</p> <ol style="list-style-type: none"> 1. Introduce the legal framework that affects organisations and its operations. 2. Improve the ability to recognize and manage the legal risks . 3. Encourage critical thinking in order to examine legality of a business situation 4. Develop capacity for analysis, research and problem solving skills within the context of the Legal framework.
6	Course Outcomes	<p>On the completion of the course the student will be able to:</p> <p>CO1: Describe the Legal Framework within which the business operates.</p> <p>CO2 : Infer the need of Legal compliances that affects businesses.</p> <p>CO3: Identify the issues; recognize potential problems in day to day business activities.</p> <p>CO4: Plan, execute and take decisions to undertake financial practices that comply with relevant laws.</p> <p>CO5: Integrate legal knowledge for business advantages such as risk elimination or risk minimization.</p> <p>CO6. Demonstrate the applicability of relevant provisions of the laws to complex business legal problems.</p>

7	Course Description	The course introduces the student to the Legal Framework within which the businesses are required to operate.
8	Outline syllabus	
	Unit 1	Law Relating to Transfer of Property
	A Introduction to TOPA,1882	Important definitions; types of properties; movable and immovable property; properties which cannot be transferred; CO1, CO2,CO5
	B Doctrines and Concepts	rule against perpetuities; lis pendens; provisions relating to sale CO1, CO2,CO5
	C Specific Transfers	Mortgage, charge, lease, gift and actionable claim. CO1, CO2,CO5
	Unit 2	Insurance Law
	A Introduction to IRDA, Act,1938	Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act – An overview - Insurance Sector Reforms – The Insurance Regulatory Development Authority (IRDA) Act, 1999 CO3,CO4
	B Concept & definitions	IRDA (Investment) Regulations 2000 CO3,CO4
	C IRDA Guidelines for SEBI	IRDA Guidelines for insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines. CO3,CO4
	Unit 3	Law relating to Consumer Protection and Competition
	A Introduction to CPA,1986	The Consumer Protection Act 1986: Rights of Consumer, Consumer dispute, Consumer Dispute Redressal Agencies CO2,CO3
	B Competition Laws	Competition Act 2002 - Anti competitive agreements, Abuse of dominant position, Combination, Regulation of Combinations CO2,CO3,CO6
	C Competition Commission	Competition Commission of India and its powers CO3,CO4,CO5
	Unit 4	Law relating to Pollution Control and Environmental Protection
	A Pollution Control laws- Introduction	Concept of sustainable development, biodiversity and carbon credit CO4,CO5
	B Concepts &	Law relating to prevention and control of air pollution and water pollution CO4,CO5

Doctrines				
C EPA,1986, NGT	Environment (Protection) Act, 1986;National Green Tribunal			CO4,C05,CO6
Unit 5	Law relating to Intellectual Property			
A Concept of IPR	Copyright, Patent ,Trademarks			CO3,CO4,CO 5
B Laws relating to GE	Geographical Indications			CO3,CO4,CO 5
C Valuation procedures	Valuation of Intellectual Property			CO3,CO4,CO 5, CO6
Mode of examination	Theory			
Weightage Distribution	CA	MTE	ETE	
	25%		75%	
Text book/s*	Legal Aspects of Business, Text, Jurisprudence and cases, Daniel Albuquerque, Oxford University Press,			
Other References	Kuchhal, M.C., Mercantile Law, 7th ed., 2009, Vikas Publishing House Gulshan, S.S., Business Law, 3rd ed., 2006, Excel Books Tulsian, P.C., Business Law, 2nd ed., 2001, Tata McGraw-Hill Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed, Assignment of Actionable Claim etc.) (in 2 Vols) K.C Mishra and M. Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi. Kenneth A. Abraham, Kenneth S. Abraham Insurance laws and Regulation: Cases and Material, Foundation Press.			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	2	-	2	2	2	-
CO2	1	2	2	-	-	-	1	2	-
CO3	-	-	2	2	2	2	2	2	2
CO4	-	-	2	2	2	2	2	2	2
CO5	1	1	2	1	1	1	-	1	-
CO6	2	1	1	2	1	3	1	2	1

1 = Slight (Low), 2= Moderate (medium), 3 = Substantial (high)

SCHOOL: SSBS		TEACHING DEPARTMENT: Finance	OPERATIONAL FROM (ACADEMIC TERM): 2023-2024	FOR STUDENTS ADMITTED STARTING (YEAR): 2023-2025
1	Course Code	MCN103		
2	Course Title	Managerial Economics		
3	Credits	5		
4	Contact Hours (L-W-P)	5-0-0		
5	Course Objective	The course aims to acquaint the students with micro and macroeconomic fundamentals required for business analysis.		
6	Course Outcomes	<p>On successful completion of this module students intended to:</p> <p>CO1. Understand the fundamentals of managerial economics such as demand, production, price and supply which helps them in doing business effectively.</p> <p>CO2. Analyze various forms of production function like Isoquant and Isocost and finding out optimal combinations of inputs.</p> <p>CO3. Examine the cost function and differences between short-run and long-run cost function.</p> <p>CO4. Recognize the industry structure at firm level to develop production strategies with profit maximization and elucidate the basic market models of perfect competition, imperfect competition, and how price and output are determined in each model.</p> <p>CO5. Derive IS-LM framework and learn functioning of asset market equilibrium.</p> <p>CO6. Identify a simple contemporary economic model such as the aggregate supply/aggregate demand model and describe the interrelationships among prices, income and interest rates and other macroeconomic issues such as business cycles, trade cycle and exchange rates.</p>		
7	Outline syllabus			
7.0	CO1	Unit A	Demand and The Firm	
7.0	CO1	Unit A Topic 1	Consumer Behaviour: Cardinal and Ordinal approaches to the derivation of the Demand Function.	CO1
7.0	CO1	Unit A Topic 2	Revealed preference approach. The theory of attributes – Demand for Consumer Durables.	CO1
7.0	CO1	Unit A	Firm Theory: Objective of the firm; theory of	CO1

4		Topic 3	the growth of the firm: Marrice and Penrose	
7.0 5	CO2	Unit B	Production and Cost	
7.0 6	CO2	Unit B Topic 1	Production: Law of variable proportions. Returns to scale. Production function: concept of productivity and technology.	CO1,CO2
7.0 7	CO2	Unit B Topic 2	Producers' equilibrium. Isoquants ridgeline, Isoclines, Isocost.	CO1,CO2
7.0 8	CO2	Unit B Topic 3	Cost Function: Classification of costs, short run cost functions, relationship between returns to scale and return to a factor, long run cost functions.	CO1.CO3
7.0 9	CO3	Unit C	Market and Pricing	
7.1 0	CO3	Unit C Topic 1	Market Forms: AR-MR.	CO4
7.1 1	CO3	Unit C Topic 2	Price Taker; Monopoly power. Oligopolistic behaviour: Cournot & Stackelberg Models.	CO4
7.1 2	CO3	Unit C Topic 3	Factor Pricing: Demand and Supply of factors of Production. Euler's theorem.	CO4
7.1 3	CO4	Unit D	Product and Asset Market Equilibrium:	
7.1 4	CO4	Unit D Topic 1	Product Market: Derivation of IS function. Demand for real cash balances: Tobin's portfolio theory	CO5
7.1 5	CO4	Unit D Topic 2	Endogenous money supply and asset market equilibrium.	CO5
7.1 6	CO4	Unit D Topic 3	. Derivation of real LM function. Real IS – LM framework	CO5
7.1 7	CO5	Unit E	Aggregate Demand & Supply, and Trade Cycles	
7.1 8	CO5	Unit E Topic 1	Modern Aggregate Demand function. Demand Management. Philips Curve.	CO1,CO6
7.1 9	CO5	Unit E Topic 2	Aggregate supply and the price level.	CO1,CO6
7.2 0	CO5	Unit E Topic 3	Real business cycles. Exchange rate, trade balance, net savings, macroeconomics movements in an open economy. .	CO1,CO6
8	Course Evaluation			
8.0 1	Continuous Assessment			
8.1. 1	Assignments		Two Assignments	
8.1.	Class Tests		Two Class Tests	

2		
8.1. 3	Quiz (MCQ)	Project Presentation
8.0 2	MTE + CA	25 %
8.0 3	End-term examination: Weight 75% (100 Marks)	
9	Reading References	
9.0 1	Text book	Koutsiyannis, A., Modern Micro Economics, Macmillan Press Varien, Micro-Economic analysis, Norton. Pindyck Robert S., Daniel.L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education, New Delhi
9.0 2	Other references	Dwivedi D.N., Managerial Economics, Himalaya Publishing House. Dominick Salvatore and Siddhartha K. Rastogi, 8 th Edition, Oxford University Press.

Course Articulation Matrix

POs/COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO 1	3	1	1	2	1	1	2	2	1
CO 2	2	2	1	2	1	1	2	2	2
CO 3	3	2	1	1	1	2	2	2	2
CO 4	3	3	2	2	3	1	2	2	3
CO 5	3	3	2	1	2	2	2	2	1
CO 6	3	3	2	2	2	2	3	2	1

1 = Slight (Low), 2= Moderate (medium), 3 = Substantial (high)

School: SSBS		Batch: 2023-2025
Programme: M.COM		Current Academic Year: 2023-2024
Branch:		Term: I
1	Course Code	MCN104
2	Course Title	Advanced Managerial Accounting
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
	Course Status	Optional
5	Course Objective	The objective of the course is to enable students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control. Preparation of budgets and their role as a planning and control tool; other decision-making tools including CVP analysis and pricing decisions. A sound understanding of the concepts in the context of Standard costing /variance and activity based costing.
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1: Describe the objective of Management Accounting and develop competence with their usage in managerial decision making and control</p> <p>CO2: Classify and discuss the tools and techniques for analyzing of financial information</p> <p>CO3: Apply the practical approach of various tools and techniques for managerial decision making</p> <p>CO4: Analyze the practical approach of Standard costing and variance analysis.</p> <p>CO5: Develop competence by using various tools and techniques in managerial decision making and control.</p>

		CO6: Demonstrate the practical application of the Tools & techniques to the complex cost control & savings situations.
Course Description	This course provides management accounting concepts related to the management functions of planning, control, and decision making. The course covers a range of management accounting tools, including Ratio analysis, variance analysis, and activity based costing and standard costing, as well as behavioral responses to management accounting information. Students are introduced to the application of management accounting tools for pricing, budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis.	
8	Outline syllabus	CO Mapping
Unit 1	An overview of Managerial Accounting and tools of financial statement analysis	
A	Concept, meaning and objectives of management accounting, Tool and techniques of management accounting, Scope of management accounting, Cost used for management decisions making- Out of Pocket, Differential, Sunk Costs, Opportunity Cost and Replacement Cost.	CO1,
B	Comparative financial statement, Common-size statement, trend analysis	CO1,CO 2, CO5
C	Ratio Analysis-Meaning and objectives, Different types of ratio analysis- Liquidity Ratios Solvency Ratios and Profitability Ratios, Activity Ratios and Market Capitalization Ratios	CO1,CO 2, CO5
Unit 2	Variable Costing and CVP analysis	
A	Variable and Absorption Costing - Concept, Comparison, Applications of Variable Costing or Marginal costing. Advantages and assumption of marginal costing.	CO2, CO3
B	Techniques of CVP analysis-contribution, Profit volume ratio analysis, implications and calculation, Breakeven point chart and its analysis, angle of incidence, margin of safety meaning, decision making and calculation	CO2, CO3
C	Short-Run Managerial Decisions – Managerial Decision	CO3,CO

	Making Process; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/Process Further, Operate/Shutdown, Product-Mix, Pricing Decisions.	4	
Unit 3	Budget and Budgetary control		
A	Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control. Different types of Budget	CO3, CO4	
B	Cash Budget & Flexible Budget- significance & Preparation of Cash Budget & Flexible Budget	CO3, CO4, CO5	
C	Responsibility Accounting- meaning and advantages of responsibility accounting. Types of responsibility centers	CO3, CO4	
Unit 4	Standard costing and variance analysis		
A	Concept and features of Standard costing, Variance Analysis –meaning and classification, Calculations of material cost variances, price and usage and mix variance	CO1, CO4,CO6	
B	Labour cost variance, Labour rate and efficiency variances	CO5, CO4	
C	Overhead Variances- Variable Overhead Variances and Fixed Overhead Variances, Sales Variances, Reporting of Variance to Management	CO4,CO6	
Unit 5	Cash flow statement and Activity based Costing		
A	Meaning and objectives of Cash Flow Statement, distinction between a cash flow statement and cash book, Various cash and non-cash transactions, flow of cash	CO1, CO3,CO6	
B	Preparation of Cash Flow Statement as per Indian Accounting Standard (AS-3) Revised	CO3, CO4,CO 5	
C	Activity based Costing-meaning and objectives. Flow of Costs in ABC; Traditional Costing System vs. ABC.	CO1, CO2,CO6	
Mode of examination	Theory/Jury/Practical/Viva		
Weight age Distribution	CA	MTE	ETE
	25%		75 %
Text book/s *	Management Accounting-Debarshi Bhattacharyya (Pearson Publication)		

Other Referen ces	R.P.Rustagi-Fundamentals of management accounting- Taxmann	
	R.S.Singhal -Management accounting-‘Anand’	
	Khan and Jain- “Management Accounting” (Tata McGraw Hill)	
	Pandey I.M - “Management Accounting” (Vikas)	

Programme outcomes & Course outcome mapping table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	1	1	1	1
CO2	1	2	2	1	1	1	2	1	-
CO3	2	2	2	1	1	1	2	2	1
CO4	2	2	2	1	1	1	2	2	1
CO5	2	2	2	1	1	1	2	2	2
CO6	2	1	1	1	3	2	1	1	2

Average: 2 2 2 1 1 1 2 2 1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		Batch: 2023-2025
Programme: M.COM		Current Academic Year: 2023-2024
Branch:		Term: I
1	Course Code	MCN105
2	Course Title	Management Process and Organizational Behavior
3	Credits	05
4	Contact Hours (L-T-P)	5-0-0
	Course Status	Optional
5	Course Objective	<p>This course aims to improve students understanding of basic concepts of management and human behaviour in organization and the ability to lead people to achieve more effectively toward increased organizational performance and effectiveness.</p> <p>After completing this course, students should be able to:</p> <ul style="list-style-type: none"> • To understand the concepts of management as and how it can be applied to current environment of the workplace. • To know individual behaviour in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories. • To comprehend group behaviour in organizations, including communication, leadership, power and politics, conflict, and negotiations. • To explore the organizational system, including organizational levels and human resources.
6	Course Outcomes	<p>The students will be able to:</p> <p>CO1: To gain expertise in the area of management principles, and describe how they impact the workplace.</p> <p>CO2: To comprehend the concepts of OB and its role to influence and manage behaviour in the organization systems.</p> <p>CO3: To demonstrate development of essential people management and good team working skills.</p> <p>CO4: To analyse the behaviour of individuals and groups in organisations in terms of organisational behaviour models and concepts</p> <p>CO5: To critically evaluate the various theories related to management and organizational behavior.</p> <p>CO6: To develop the ability to understand human behavior at individual, group and organizational level at work.</p>
7	Course	This course provides conceptual knowledge of management and detailed

	Description	analysis of individual and group behaviour in organizations. Its purpose is to provide an understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees work life.		
8	Outline syllabus	CO Mapping		
	Unit 1	Introduction to Management and Evolution of Management Theories		
	A	Management: Managerial roles and skills, Emerging Issues in management: Corporate social responsibility, Whistle blowing, Ethical issues		CO1
	B	Managerial Functions - Planning, Organising, directing & controlling: Concept & process		CO1
	C	Comparative study of management practices in India, Japan, USA and china with reference to planning, organizing, directing and controlling		CO1,CO5
	Unit 2	Introduction to OB		
	A	Concept, Meaning, nature and significance of OB		CO2,
	B	Contributing Disciplines, Models of OB		CO2, CO4
	C	Challenges and limitations of OB, OB in a global context		CO2,
	Unit 3	Individual Differences		
	A	Perception – Meaning, Factors influencing perception, Perceptual Errors, Attribution theory, Managerial application of perception		CO2,
	B	Attitudes- components, Job Satisfaction: Concept & Factors		CO2,
	C	Personality- Determinants, Trait Theory- Big 5 Model, MBTI, Freudian Theory of personality		CO2, CO4,CO5
	Unit 4	Learning and Motivation		
	A	Learning Concepts and Theories- Classical, Operant, and social learning theory		CO2, CO5
	B	Motivation– Concept, types and importance		CO2
	C	Theories of Motivation- Hierarchy of needs, Two factor theory, Vroom’s expectancy theory		CO2, CO5
	Unit 5	Group and Leadership		
	A	Group: Concept, Group Development Process (Tuckman), Group Characteristics		CO2, CO3,CO4
	B	Group Decision Making process and Techniques- Brainstorming, Nominal Group Technique, Delphi Technique		CO2, CO6
	C	Leadership Theories- Trait theory, Behavioral theory (Managerial Grid), Situational Leadership (Blanchard theory), Likert’s leadership Style		CO2,CO5, CO6
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%		75%

	Text book/s*	L M Prasad, Principles & Practices of Management, Sultan Chand & Sons, 2007 Aswathappa K. - Organizational Behavior, Himalaya Publishing House	
	Other References	1. Koontz O'Donnel – Principles of Management 2. Kavita Singh, “Organization Behavior”, Pearson ed. 2010 3. L. M. Prasad “Organizational Behavior”, Sultan Chand and Sons	

Course Articulation Matrix

PO COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	2	2	1	2	2	1
CO2	3	3	1	3	3	3	1	1	2
CO3	3	2	1	2	3	2	1	2	2
CO4	3	2	1	2	3	2	2	3	2
CO5	3	2	1	3	3	2	2	1	1
CO6	3	3	1	2	3	3	2	1	

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SSBS		Batch: 2023-2025
Programme: M.COM		Current Academic Year: 2023-2024
Branch:		Term: I
1	Course Code	RBL101
2	Course Title	Research Based Learning :1 (RBL1)
3	Credits	0
4	Contact Hours (L-T-P)	0-0-8
	Course Status	Compulsory
5	Course Objective	To develop the basic research skills and understanding the process of a research plan.
6	Course Outcomes	<p>On the completion of this Course, the students would be able to:</p> <p>CO1: The student will be able to understand the concepts and components of research.</p> <p>CO2: The student will be able to understand the steps involved in formulation of Dissertation and Research Project/Plan.</p> <p>CO3: The student will be able to identify the research field.</p> <p>CO4: The student will be able to identify the research gaps.</p> <p>CO5: The student will be able to identify the research problem based on the existing literature/work.</p> <p>CO6: The student will be able to finalize a Dissertation/Research project title based on understanding the research concepts, steps involved, need of the study, and existing literature.</p>
7	Course Description	<p>Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.</p>
8	Outline syllabus	

	<p>Guidelines for Research Based Learning Report</p> <p>As per course-curriculum of M.Com the Research based learning will be conducted in First (audit), Second(audit), Third Term: (2 credit), and Fourth Term: (2 credit).</p> <p>The course content includes:</p> <ul style="list-style-type: none"> • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>
	<p>RBL 1: Zeroth Level/Title approval phase, it would have three levels of evaluation divided into three phases.</p> <p>The review of work in progress would be in three phases in RBL 1(R0, R1, R2) Annexures I/R1.1/R1.2</p>

	R0		
	A	Information collection and analysis of identified problem: Student collects information from multiple sources and analyzes the information in-depth.	CO1
	B	Knowledge Acquired on Problem Domain: Complete explanation of the key concepts of the identified problem.	CO2
	C	Appropriateness of Problem Title: Title is clearly defined and context for research provided	CO1
	R1		
	A	Interpreting Findings from the Collected Information: Student provides a logical interpretation of the findings and reaches a conclusion.	CO3
	B	Creativity and Originality in Problem:	CO3
	C	Scope of Problem: Effectively defines the scope of the research question or problem.	CO4
	R2		
	A	Literature Review of Problem Domain: Collects a detailed and extensive explanation of the specifications. Clearly elaborated the limitations and benefits of the existing systems.	CO5
	B	Knowledge of related problem and proposed use of resources and methodology/ approach / tool: Extensive knowledge related to the problem. Synthesizes in-depth information from relevant sources representing various points of view/approaches.	CO5
	C	Synthesis of Idea/Problem: demonstrated insight into problem; conclusions strongly supported	CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of examination	CA and Oral presentation	
	Assessment Criteria	CA	Report and oral presentation
		25%	75%
	Other References	Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i> . Pearson. Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i> . FT Prentice Hall.	

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	2	1	1	2	2	2
CO2	2	1	2	1	1	1	1	2	2
CO3	3	2	2	2	1	1	2	2	2
CO4	2	1	2	2	1	1	2	3	2
CO5	3	2	2	2	1	1	2	2	2
CO6	3	2	2	1	2	1	3	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

Dissertation Title Approval Form: RBL-1
Zeroth Review (R0): M.Com.RBL-1_Zeroth_Evaluation

Annexure 01

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Dissertation Title:-

Component	RUBRICS FOR RBL-1		Name of Student	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)			
	GOOD – Marks (>4 to ≤6)			
	AVERAGE – Marks (>1 to ≤4)			
	POOR – Marks (0 or 1)		System ID	
	Sub-Components	Max Marks	Marks Obtained	
Zeroth Review (R0): PG_RBL-1_Zeroth_Evaluation	Information Collection and Analysis of the Identified Problem (CO Nos.)	8		
	Knowledge Acquired on Problem Domain (CO Nos.)	8		
	Appropriateness of Problem Title (CO Nos.)	8		
	Oral Communication (Presentation) (CO Nos.)	8		
	Report Writing and Submission (CO Nos.)	8		
	Guide's Marks	10		
	Total Marks	50		Signature of Panel Members

First Review (R1): PG_RBL-1_R1.1
Annexure R1.1

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Dissertation Title:-

Component	RUBRICS FOR RBL-1		Name of Student	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)			
	GOOD – Marks (>4 to ≤6)			
	AVERAGE – Marks (>1 to ≤4)		System ID	
	POOR – Marks (0 or 1)			
	Sub-Components	Max Marks	Marks Obtained	
First Review (R1): PG_RBL-1_R1.1	Interpreting Findings from the Collected Information (CO Nos.)	8		
	Creativity and Originality in Problem (CO Nos.)	8		
	Scope of Problem (CO Nos.)	8		
	Oral Communication (Presentation) (CO Nos.)	8		
	Report Writing and Submission (CO Nos.)	8		
	Guide's Marks	10		
	Total Marks	50		
Signature of Panel Members				

Second Review (R2): PG_RBL-1_R1.2
Annexure R1.2

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Dissertation Title:-

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Component	RUBRICS FOR RBL-1		Name of Student	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)			
	GOOD – Marks (>4 to ≤6)			
	AVERAGE – Marks (>1 to ≤4)		System ID	
	POOR – Marks (0 or 1)			
	Sub-Components	Max Marks		
Second Review (R2): PG_RBL-1_R1.2	Literature Review of Problem Domain (CO Nos.)	8		
	Knowledge of related problem and proposed use of resources and methodology / approach/tool (CO Nos.)	8		
	Synthesis of Idea/Problem (CO Nos.)	8		
	Oral Communication (Presentation) (CO Nos.)	8		
	Report Writing and Submission (CO Nos.)	8		
	Guide's Marks	10		
Total Marks	50			
				Signature of Panel Members

COURSE MODULES:

TERM: SECOND

School: SSBS		Batch - 2023-2025	
Programme: M.COM		Current Academic Year: 2023-2024	
Branch:		Term: II	
1	Course Code	MCN106	
2	Course Title	Corporate Finance and Policy	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Type	Compulsory	
5	Course Objective	<p>The primary objective of this course is to make familiar the students with the various financial aspects in a corporation. Finance is considered to be the mainstay in any corporation without which it cannot function. Therefore, knowledge of financial workings becomes imperative.</p>	
6	Course Outcomes	<p>After completing the course, students should be able to:</p> <p>CO1- Identify the various concepts related to financial flows in any corporation</p> <p>CO2- Prepare the numerical statements related to these financial flows</p> <p>CO3- illustrates the linkages among the various monetary decisions taken in a corporation</p> <p>CO4- Analyse the various financial decisions taken in any corporation</p> <p>CO5- Evaluate the financial decisions in light of changing internal and external environment of any corporation .</p> <p>CO6: Demonstrate the practical application of the financial decisions for solving the complex organization Financial Management problems.</p>	
7	Course Description	<p>This course is targeted to provide the students with insights into the various monetary aspects in a corporation from the view point of a financial manager. The topics aim to build the analytical capabilities of the students in matters related to raising as well as utilization of the fund flows in the corporation in a dynamic environment. The course would be dealing with investment, dividend and finance decisions.</p>	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Corporate Finance and Policy	
	A	<p>Meaning of Corporate Finance, Traditional versus Modern financial manager, Comparison between Company's stakeholder groups, Principal-Agent relationship, conflicts and mitigation, Functions and responsibilities of</p>	CO1

		company's BOD and other committees	
	B	Objectives of Financial Manager: Price Maximization vs. Wealth Maximization, Risk-Return framework for financial decision making	CO1
	C	Behavioural Finance vs. Traditional Finance: Implications on types of investors, Contemporary issues in financial management	CO1
	Unit 2	Capital Budgeting and Analysis	
	A	Meaning of Capital Budgeting, Categories of capital projects, Principles of Capital Budgeting	CO1, CO2
	B	Capital Budgeting Techniques: NPV, IRR, Payback Period, Discounted Payback Period, Profitability Index, Modified IRR, Incremental IRR	CO3, CO4
	C	Capital Budgeting decisions with Options, Techniques for incorporating risk in Capital Budgeting: RADR, Certainty Equivalent method, DCF break-even analysis, Simulation method, Probability Distribution method, Sensitivity analysis, Scenario analysis and Decision Tree analysis	CO5, CO6
	Unit 3	Cost of Capital and Measures of Leverage	
	A	Meaning, Calculation and Interpretation of WACC and constituents of WACC, Meaning and calculation of Marginal Cost of Capital	CO1, CO2
	B	Theories of Capital Structure: NI, NOI, Traditional, MM hypothesis with and without taxes, Pecking Order theory, Trade Off theory, Signaling theory and effect of information asymmetry on capital structure	CO2
	C	Meaning of Leverage, various types of risks, Calculation of DOL, DFL and combined leverage	CO2, CO3
	Unit 4	Dividends and Share Repurchases	
	A	Meaning of cash dividends, extra dividends, liquidating dividends, stock dividends, stock splits, reverse stock splits, dividend payment chronology, holder-of-record, ex-dividend and payment dates	CO1, CO5
	B	Models of dividend decision: Walter's model, Gordon's model, MM hypothesis, Bird-in-hand theory and Dividend Signaling theory, Types of dividend policies in practice.	CO2, CO3
	C	Compare and contrast effect of share repurchase methods on earnings per share (EPS), Compare and contrast share repurchase methods and its impact on book value per share (BVPS)	CO2, CO3

Unit 5	Working Capital Management and M&As			
A	Meaning, Primary and secondary sources of liquidity, Factors affecting working capital, Operating cycle, Cash conversion cycle			CO1,CO4,CO6
B	Techniques of inventory management- ABC, EOQ and JIT, Techniques of cash management- Baumol's model, Miller-Orr Model, Techniques of Receivables Management			CO4,CO5,CO6
C	Corporate restructuring, Mergers and Acquisitions: Types, Sources of takeover gains, Valuation and financing of M&As. Leveraged buyouts, Spin offs, Demerger			CO4,CO5,CO6
Mode of examination	Theory/Jury/Practical/Viva			
Weightage Distribution	CA	MTE	ETE	
	25%		75%	
Text book/s*	Financial Management, M.Y. Khan and P.K. Jain, McGraw Hill Education			
Other References	<ol style="list-style-type: none"> Corporate Finance, Book-4, SchweserNotes for the CFA Exam, Level-1. Fundamentals of Financial Management, R.P. Rustagi,, Taxmann 			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	2	1	2	1	1
CO2	1	2	2	1	1	1
CO3	2	2	2	1	1	1
CO4	2	2	2	1	1	1
CO5	2	2	2	1	1	1
CO6	2	3	2	3	3	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SSBS		Batch : 2023-2025	
Programme: M.COM		Year 2023-2024	
Branch:		Term: II	
1	Course Code	MCN107	
2	Course Title	International Trade and Business	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Type	Compulsory	
5	Course Description	<p>Doing business across borders and cultures in an increasingly digitalized world can be a complex yet exciting affair. This course will analyse the causes and consequences of international trade and business. Why nations trade, what they trade, and who gains (or not) from this trade, will be discussed for superior understanding. Professionals must understand the relationships, between institutions, and environment that underlie international commerce. This course extends ones knowledge of the global economy so that they can be a more effective manager in business. It will also help participants to be an educated citizen, understanding the major issues impacting government policy and globalization. The topics address both theoretical and practical dimensions of the global economy.</p>	
6	Course Objective	<p>At the end of the module the students should be able:</p> <ol style="list-style-type: none"> 1. To demonstrate understanding of the economic concepts of trade theory. 2. To demonstrate and compare the economic welfare effects of free trade and protection. 3. To demonstrate understanding of the usefulness and problems associated with international business. 4. To demonstrate their critical understanding of trade policies. 	
7	Course Outcomes	<p>CO1: Know the business environments of different countries.</p> <p>CO2: Comprehend theories related to international trade.</p> <p>CO3: Differentiate the cultural, legal, economic, and political systems</p> <p>CO4: Implement techniques to find relevant information regarding a country selection.</p> <p>CO5: Evaluate MNC's strategies for global expansion</p> <p>CO6: Demonstrate the practical understanding of the International trade theories & concepts.</p>	
8	Outline syllabus		CO Mapping
	Unit A	International trade and globalization.	

	A 1	Introduction and Overview, Globalization, National Differences in Political Economy, IKEA in Saudi Arabia		CO1
	A 2	Political Economy and Economic Development, India's Economic Transformation		CO1
	A 3	Differences in Culture, Islamic Capitalism, Walmart in China		CO1
	Unit B	National political sovereignty and the MNC.		
	B 1	International Trade Theory Is China a New-mercantilist Nation? The Rise of India's Drug Industry		CO2
	B 2	Political Economy of International Trade Country Selection Justification		CO2
	B 3	Foreign Direct Investment (FDI), FDI in China / India Regional Economic Integration, NAFTA and Globalization, The Sovereign Debt Crisis		CO2
	Unit C	Globalization's consequences for people, firms & nations		
	C 1	Instruments of trade policy: basic tariff analysis; cost and benefits of tariffs; tariff analysis in partial and general equilibrium framework		CO3
	C 2	The Foreign Exchange Market The International Monetary System		CO3
	C 3	The Global Capital Market, Did the Global Capital Markets Fail? The Strategy of International Business		CO3
	Unit D	Diplomacy, Tact and Respecting Host Culture		
	D 1	The Organization of International Business, Entry Strategies and Strategic Alliances, MNCs in India		CO4
	D 2	Exporting, Importing and Countertrade, Export Strategy at MNCs		CO4
	D 3	Global Production, Outsourcing, and Logistics, Building the Strategy		CO4,CO5,CO6
	Unit E	Multinational business strategy		
	E 1	Global Marketing and R&D, Building a Global Brand		CO5,CO6
	E 2	Managing Expatriates at MNCs		CO5,CO6
	E 3	Analysis of MNCs Performance		CO5,CO6
	Mode of Examination			
	Weightage Distribution	Internal Assessment	CA	External Assessment
		25%		75%
		In-class contribution is a significant part of grade and an important part of our shared learning experience. Active participation helps to evaluate ones overall performance.		

Key Sources	Krugman, P., Obstfeld, M., & Melitz, M. (2018). International Economics Theory and Policy 10e. Pearson. Buckley, P. J., & Ghauri, P. (Eds.). (2015). <i>International business strategy: theory and practice</i> . Routledge.
Other References	Meyer, K., & Peng, M. W. (2016). International business. Cengage Learning. Chicago

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO 1	PSO 2	PSO 3
CO1	3	2	1	1	2	1	1	3	
CO2	3	2	1	1	2	1		3	
CO3	3	2	1	2	2	2		3	
CO4	3	2			2			3	
CO5	3	2		2	2			3	
CO6	2	3	3	1	2	1	3	2	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SSBS		Batch: 2023-2025	
Programme: M.Com		Current Academic Year: 2023-2024	
Branch:		Term: II	
1	Course Code	MCN108	
2	Course Title	Applied Research Methods	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Type	Compulsory	
5	Course Objective	<p>To interpret and analyse a research problem</p> <p>To apply some tools and techniques of statistical inference to research problems for decision making</p> <p>To provide understanding for extracting appropriate information from a research problem so as to perform a hypothesis test</p> <p>To interpret outputs given by some statistical tools</p>	
6	Course Outcomes	<p>The students will be able to :</p> <p>CO1: Frame a research problem and infer an appropriate statistical technique that may be applied to it to meaningful insight</p> <p>CO2: Explain and setup the null and alternative hypotheses correctly</p> <p>CO3: Apply hypothesis testing techniques to research problems / issues</p> <p>CO4: Demonstrate basic knowledge and understanding of data analysis and interpretation in relation to the research process.</p> <p>CO5: Choose the appropriate tool and technique for a research problem.</p> <p>CO6: Demonstrate the practical application of various statistical tools.</p>	
7	Course Description	<p>Research Methods equips students with the skills to develop and undertake a research dissertation. It provides the theoretical and practical preparation for business research. The course covers the necessary skills and requirements for a literature review, qualitative and quantitative methods, and a research proposal in addition to the pragmatics of ethics and project management. Peer review, skill development workshops and practice exercises are the key learning strategies.</p>	
8	Outline syllabus	CO Mapping	
	Unit 1	Introduction to Research and Scaling	
	A	<p>Introduction to Research: What is research, Types of research, Problem identification, Research Design- Exploratory and Descriptive, Formulation of research design, Writing of research proposals, Research report, Impact factor of research journals, Citation Index of</p>	CO1

		research papers, Plagiarism, Copy right, patents and intellectual property right	
B		Attitude Measurement and Scaling: Types of Measurement, Classification of scales, Single Item Vs. Multiple Item Scale, Comparative Vs. Non-Comparative scale, Measurement error	CO1
C		Questionnaire Designing: Criterion, Types of questionnaire, types of questions, Testing reliability and validity , Pilot testing	CO1
Unit 2		Hypothesis Testing	
A		Formulation of null and alternative hypothesis, Level of Significance, Type I ,Type II errors, Steps for hypothesis testing, One tail and Two tailed tests	CO1, CO2,CO3
B		Parametric Tests: Test concerning single mean-Population variance known and unknown , Tests concerning single proportion, Test concerning difference between two means and two proportions, F-test	CO1, CO2,CO3
C		Applying Excel/SPSS for carrying out aforesaid parametric tests	CO1, CO2,CO3, CO5
Unit 3		ANOVA	
A		Introduction-What is ANOVA? One Way ANOVA	CO1, CO2
B		Two Way ANOVA-One observation per cell, Two Way ANOVA-More than one observation per cell	CO1, CO2
C		Applying Excel/SPSS for ANOVA; Case Study:	CO1, CO2,CO4, CO5
Unit 4		Non Parametric Tests	
A		Chi Square Test- Goodness of fit, Run Test –Theoretically and by using SPSS, Sign Test-One sample and two sample-Theoretically and by using SPSS	CO1, CO2,CO3
B		Mann-Witney U test, Kruskal-Wallis test, Kolmogrov – Smirnov Test	CO1, CO2,CO3
C		Applying Excel/SPSS for non-parametric test Case Study:	CO1, CO2,CO3,CO4,CO 5,CO6
Unit 5		Multiple Correlation And Regression Analysis	
A		Correlation: Introduction, Quantitative estimate of a Linear Correlation, Multiple Scatter Plot, Bivariate Correlation, Partial Correlation Correlation Analysis using Excel/SPSS Case Study: Salary Package of fresh graduates from B-Schools in India	CO1,CO4,CO6
B		Regression: Introduction, Standard Multiple Regression Assumption, Multiple regression model ,Test of	CO1,CO4,CO6

		significance of Regression Parameters ,Goodness of fit of regression equation, Coefficient of Determination, Uses of regression analysis in prediction			
C		Regression Analysis using Excel/SPSS; Case Study: Savings and Loans Association-Profit margin			CO1,CO4,CO5,CO 6
Mode of examination	Theory and Practical				
Weightage Distribution	CA	MTE	ETE		
	25%		75%		
Text book/s*	C R Kothari, Research Methodology: Methods and Techniques, 4 th Edition, New Age International, 2004				
Other References	1.S.C.Agarwal&K.K.Khurana, Research Methodology and Statistical Analysis for M.Com, ,V K Publications (1 December 2008) 2. Sekaran Uma, and Bougie Roger, Research Methods for Business, A Skill Building Approach, Wiley India.				

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	2	2	1	2	2	2
CO2	2	2	2	2	1	1	2	2	2
CO3	2	2	2	2	2	1	2	2	2
CO4	2	2	2	2	2	1	2	2	2
CO5	2	2	2	2	2	1	2	2	2
CO6	2	3	3	3	2	1	2	1	3

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		Batch: 2023-2025
Programme: M.Com		Current Academic Year: 2023-2024
Branch: -		Term: II
1	Course Code	MCN109
2	Course Title	Financial Markets & Institutions
3	Credits	05
4	Contact Hours	5-0-0
	Course Status	Optional
5	Course Description	<i>Financial Markets & Institutions studies the fundamental principles that govern financial markets and institutions. Financial markets, or markets for financial assets, play an important role in the efficient functioning of a market economy. Financial Institutions are any establishments that make these markets function efficiently. In the course students understand the workings of the Banking Industry, the role of regulatory and promotional institutions and the behavior of other financial institutions.</i>
6	Course Objective	<ul style="list-style-type: none"> - To make students understand the basic idea behind <i>financial markets and institutions.</i> - Identify the functions of financial markets and institutions and examine their impact on the level of interest rates and interest differentials. - Understand the relevance to financial markets and financial institutions, such as the flow of funds, levels of interest rates to current events or topical issues.
7	Course Outcomes	<p>On completion of this course the learners will be able to</p> <p>CO 1 Understand basics of financial markets, institutions and their regulatory environment</p> <p>CO 2 Comprehend financial institutions and markets in the Indian financial system.</p> <p>CO 3 Apply the knowledge gained in the context of decision making in regard to financial markets</p> <p>CO 4 Analysis of financial institutions and familiarize them with different aspects of financial markets and provide a conceptual framework</p> <p>CO 5 Compile the present system of financial markets, institutions and their regulatory environment .</p> <p>CO6: Demonstrate the practical application & understanding of functioning of</p>

		Financial Markets & dynamics.	
8	Outline syllabus		CO Mapping
	Unit A	An overview of financial system	
	A 1	Meaning and significance of Financial system; Nature and role of financial system	CO1
	A 2	Components of financial system (instrument, markets etc.), Financial system and economic development	CO1
	A 3	Different financial innovations and developments in the financial system, Indian financial system	CO1
	Unit B	Functioning of financial Market	
	B 1	Structure of Indian money market, Instruments of money market and recent trends.	CO2
	B 2	Introduction to capital market, Primary market, Secondary markets – function and role,	CO2
	B 3	Functionaries of stock exchange – brokers, sub brokers, depositories	CO2
	Unit C	Regulatory and promotional Institutions	
	C 1	Reserve Bank of India: Organization and management, Functions, Monetary policy	CO3
	C 2	IRDA: role and functions of IRDA and role of Insurance sector to mobilizing savings	CO3
	C 3	The Securities and Exchange Board of India: Organization and management, Functions	CO3
	Unit D	Indian Banking System	
	D 1	Commercial banks: Introduction, Functions, e-banking, recent developments In commercial banking, co-operative banks	CO4
	D 2	Non-banking financial institutions: Concept, Role of NBFC, Types of NBFC, Regulation of NBFC	CO4
	D 3	Development banks : Concept, Objectives and meaning of development banks, IFCI, ICICI, IDBI, IRBI, SIDBI	CO4
	Unit E	International Markets and other financial Institution	
	E 1	Markets for Commercial Paper and Certificate of Deposits: Call Money Market and Treasury Bills Market Derivatives market: Introduction, Benefit of derivatives, different products of derivative market	CO5 ,CO6

E 2	International Markets: Difficulties of International trade, Foreign Exchange markets, Balance of payments, Risk management by using forward contracts.	CO5 ,CO6	
E 3	Foreign Capital Flow: Form of foreign capital, FDI and FII, International financial instrument, raising funds from global market through ADR and GDR	CO5 ,CO6	
Mode of examination	Theory		
Weightage Distribution	CA	MTE	ETE
	25%	75%	
Text book/s*	Text Book: 1. Financial Institutions and markets by L. M. Bhole, McGraw Hill education Reference Books (Recommended Readings): 1. The Indian Financial System by Bharati V Pathak, Pearson 2. Indian Financial System and Markets by SiddhartaSankarSaha, McGraw Hill education 3. Financial Markets, Institutions and Services by SandeepGoel, PHI		
Other References	Guided study will include text readings, articles on contemporary issues in newspapers, assignments, case analysis and power point presentations		

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO 1	PSO 2	PSO 3
CO1	2	2	2	1	1	1	2	1	1
CO2	2	2	2	1	1	1	1	1	2
CO3	2	2	2	2	1	1	2	1	1
CO4	2	1	1	2	1	2	1	2
CO5	2	3	2	1	1	1	1	1	1
CO6	2	3	2	1	2	1	3	2	1

2-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		Batch: 2023-2025
Programme: M.Com		Current Academic Year: 2023-2024
Branch: -		Term: II
1	Course Code	MCN110
2	Course Title	Advanced Corporate Laws
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
	Course Type	Optional
	Course Requisite	Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.
5	Course Objective	In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative milieu, as it deals with structure, management, administration and conduct of affairs of Companies. Further in view of the important developments that have taken place in the corporate sector after the introduction of The Indian Companies Act, 2013 the course is designed to understand the formation, management and other activities of the companies. Important regulations pertaining to the issue of shares and the capital raising have come into force. This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.
6	Course Outcomes	<p>The student will be able to</p> <p>CO1: Define & describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors & decision making forums.</p> <p>CO2: Identify different types of relationships amongst business entities and & understanding accounting procedures for financial reporting purposes & fulfilment of compliance requirements to be adhered by a Company in relation to preparation and reporting of Financial statements as per Schedule III.</p> <p>CO3: Discover & appraise strategic, legal, and Corporate governance issues associated with establishing inter-collaborative relationship with the stakeholders.</p> <p>CO4: Explain & analyze the ways corporations finance their activities – including the relationship between debt and equity finance, shares, debentures (including security interests).</p> <p>CO5: Evaluate & and appreciation of the political, socio-economic and technical context of Corporate Laws and the development of Corporate Law in</p>

		response to political, socio-economic and technical change.. CO6: Demonstrate the practical application of socio –economic & environmental changes to the complex business problems	
7	Course Description	To give an insight into the advanced level Corporate Laws concepts and Governance principles to prepare the Students to gain expertise in understanding the working & administration of Companies and related requirements as per the Indian Companies Act, 2013 accounting guidelines/notifications.	
8	Outline syllabus		
	Unit 1	Introduction to Indian Company Law, Principles & Concepts	
	A Introduction to Indian Corporate Laws	Jurisprudence of Company Law; Meaning, Nature, Features of a company; Formation of a Company, MOA & AOA,	CO1, CO2
	B Background of Corporate Laws	Judicial acceptance of the company as a separate legal entity; Concept of Corporate Veil, Doctrine of Indoor Management.	CO1, CO2
	C Key Concepts of the Indian Companies Act, 2013.	Applicability of Companies Act; Definitions and Key Concepts under the Indian Companies Act, 2013.	CO1, CO2,
	Unit 2	Share Capital of the Company & Dividend Distribution	
	A Introduction to Share Capital & its types	Meaning and types of Capital, Prospectus , Offer for sale Issue of securities at a Premium ,Prohibition to Issue the shares at discount ,Concept of allotment of securities ,What is a share certificate. Employee Stock Option Scheme, Issue of shares on Preferential basis , Private Placement of Shares, Bonus Shares, Sweat Equity Shares ... 68 Buy Back of Securities, Reduction of Share capital	CO3,CO4
	B Debt Capital and its issuance	Debentures, Borrowing, Types of Borrowings, Debentures, Kinds of debentures, Broad Regulatory Framework for Debt Securities.	CO3,CO4
	C Divident	Introduction , Meaning and Definition of Dividend , Unpaid Dividend Account, Investor Education and Protection Fund	CO3,CO4

	declaration & payment	Procedure for declaration and payment of interim dividend , Procedure for declaration and payment of final dividend	
	Unit 3	Directors & Key Managerial Personnel & their Remuneration	
	A Management of Companies	Introduction ,Director Identification Number , Types of Directors ,Appointment/ reappointment, disqualifications, vacation of office, retirement, resignation and removal, and duties of directors , Disqualifications for appointment of director ... Removal of directors, Vacation of office by director ,Resignation of directors ,Rights and duties of directors ,Loans to directors	CO2,CO3
	B Appointment related Provisions	Appointment of key managerial personnel , Appointment of managing director, whole-time director or manager ,Officer in default ,Company secretary appointment, role and responsibilities , Role & responsibilities of company secretary , Removal of company secretary , Functions of company secretary,Remuneration of managerial personnel.	CO2,CO3
	C Remuneration of Directors	Remuneration of managerial personnel Disclosures by a director of his interest , Register of directors and key managerial personnel and their shareholding.	CO3,CO4
	Unit 4	Collective Decision Making forums - Meeting	
	A Collective Decision making forums - Introduction	Introduction ,Frequency of the meetings of the Board ,Meetings of Committee ,Preparation of notices for meetings of Board/committees of Board , Agenda of Board/Committees Meetings ,Convening a Meeting ,Quorum for Board Meetings Attendance Registers , Passing of Resolution by Circulation	CO4,C05,CO6
	B Annual General Meeting & related Compliance	Annual General Meeting , Extraordinary General Meeting , Class Meeting, Types of Resolutions , Resolutions and Agreements to be filed with the Registrar.	CO4,CO5,CO6
	C Meeting procedures	Notice of Meeting , Contents of Notice ,Notice through Electronic Mode Persons entitled to receive Notice , Statement to be annexed to Notice– Explanatory Statement ,Quorum for Meetings ,Adjourned Meetings ,Chairman of Meetings Proxies Voting ... Demand for Poll Postal Ballot.	CO4,C05,CO6
	Unit 5	Corporate Reorganization, Winding Up & Miscellaneous	
	A Corporate Restructuring	Regulatory framework for merger/ amalgamation ,Provisions of Companies Act, 2013 Power to Compromise or make arrangements with members or creditors, Power of the Tribunal to enforce Compromise or arrangement , Merger and	CO3,CO4,CO5

		amalgamation of companies , Merger and amalgamation of certain companies , Merger and amalgamation of a company with a foreign company, Power to acquire shares of shareholders dissenting from scheme.			
B	Winding up and Dissolution	Winding up of companies ,Winding up by the Tribunal, Voluntary winding up,Overview of registered valuers, preferential payments.			CO3,CO4,CO5 ,CO6,
C	Miscellaneous provisions under the Companies Act,2013.	Secretarial Audit ,Role of Company Secretary , Need for Secretarial Audit, Annual Report Board's Report , Disclosure in Board's Report pursuant to Companies Act, 2013 , Approval of the Board's Report Filing of the Board's Report , Procedure for preparation of board's report , Annual Return			CO3,CO4,CO5 ,CO6,
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		25%		75%	
	Text book/s*	S.N.Maheshwari, Corporate Laws Mukherjee & Hanif- J.R.Monga-Fundamentals of corporate Laws Grewal and Gupta, Advanced Corporate Laws-ICSI			
	Other References	ICAI JOURNALS /ICSI JOURNALS, JOURNAL ON MODERN DAY ACCOUNTING PRACTICES, ACCOUNTING STANDARDS ISSUED BY ICAI			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	2	-	2	1	2	-
CO2	2	1	2	-	-	-	-	1	-
CO3	-	-	2	2	2	2	2	2	2
CO4	-	-	2	2	1	2	1	2	2
CO5	1	1	1	2	1	1	-	1	-
CO6	1	2	1	3	2	3	2	1	3

3-Slight (Low) 2-Moderate

(Medium)

3-Substantial

(High)

School: SSBS		Batch: 2023-2025	
Programme: M.COM		Current Academic Year: 2023-2024	
Branch: -		Term: II	
1	Course Code	MCN111	
2	Course Title	E-commerce Governance	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Status	Optional	
5	Course Description	This postgraduate course is designed at imparting to the students a general understanding of the fundamentals and practices of the e-commerce methods	
6	Course Objectives	<p>1. To impart to the students an understanding the basics of e-commerce methods.</p> <p>2. To make the students develop an understanding of effective e-commerce challenges decision-making</p> <p>3. To help the students understand the theories of the modern-day e-commerce environment.</p>	
7	Course Outcomes	<p>The student will be able to</p> <p>CO1: identify and describe key e-commerce concepts, theories, and techniques for analyzing a variety of e-commerce situations.</p> <p>CO2: explain the e-commerce characteristics and the nature of competition in such markets</p> <p>CO3: interpret the insight and knowledge base of the various underlying concepts that are driving the e-commerce process model with customers as studying perspective</p> <p>CO4: analyse EDI Electronic data interchange & security systems and its relevance of e-commerce</p> <p>CO5: evaluate the futuristic trends in a given e-commerce situation with technical web designing issues.</p> <p>CO6: Demonstrate the practical application of E-commerce tools & Techniques.</p>	
8	Outline syllabus		CO Mapping
	Unit A	Introduction	
	A 1	Overview of E-commerce; Introduction, E-commerce or Electronic Commerce- An Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework	CO1, CO2
	A 2	Evolution of E-commerce: Introduction, History of	CO1, CO2

		Electronic Commerce, Advantages and Disadvantage of E-commerce,	
A 3		How the Internet and the web change business: strategy, structure, and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet, and the Web: Features	CO1 CO1, CO2
Unit B		E-commerce models	
B 1		E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, B2G, C2C E-business Models Based on the Relationship of Transaction Parties.	CO1, CO2
B 2		Business models in emerging E-commerce areas	CO2, CO3
B 3		Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols,	CO2, CO4
Unit C		Security	
C 1		Security threats in the e-commerce environment, Technology solution.	CO1, CO4
C 2		Management policies, Business procedures Payment system, E-commerce payment system.	CO1, CO4
C 3		Electronic billing presentment and payment	CO4, CO5
Unit D		Applications	
D 1		Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies.	CO3, CO4
D 2		E-tailing introduction, Common areas in online retailing	CO4 CO6
D 3		Online financial services, Online Travel Services, Online career services	CO4, CO5,CO6
Unit E		Future	
E 1		Digital marketing introduction(P-O-E-M) Framework	CO5,CO6
E 2		Introduction to website designing	CO5,CO6
E 3		Social media marketing	CO5,CO6
Mode of examination		Theory	
Weight Distribution	CA	MTE	ETE
	25%		75%
Textbook/s	S. J. Joseph, E-Commerce: an Indian perspective, PH		

Course Articulation Matrix

4-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	1	-	1	1	1	1	1	1
CO2	1	1	1	2	2	1	1	1	1
CO3	1	1	-	1	1	1	1	1	-
CO4	1	1	1	2	1	-	1	1	-
CO5	1	1	1	1	1	1	1	1	1
CO6	2	3	1	3	1	3	2	1	3

School: SSBS		Batch: 2023-2025
Programme: M.Com.		Current Academic Year: 2023-2024
Branch:		Term: II
1	Course Code	RBL151
2	Course Title	Research Based Learning
3	Credits	4
4	Contact Hours (L-T-P)	0-0-8
	Course Status	Compulsory (Audit)
5	Course Objective	To develop the basic research skills and understanding the process of a research plan
6	Course Outcomes	<p>On the completion of this Course, the students would be able to:</p> <p>CO1: The student will be able to identify the research gap.</p> <p>CO2: The student will be able to understand importance of research objectives.</p> <p>CO3: The student will be able to able to frame the research objectives.</p> <p>CO4: The student will be able to identify the research tools to fulfil research objectives.</p> <p>CO5: The student will be able to identify the research methodology to implement the research study.</p> <p>CO6: The student will be able the schedule the research work flow.</p>
7	Course Description	<p>Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.</p>
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of M.Com the Research based learning will

		<p>be conducted Ist Term:(audit), IInd Term: (audit), IIIrdTerm: (2 credit), and IVth Term: (2 credit).</p> <p>The course content includes:</p> <ul style="list-style-type: none"> • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>
		<p>RBL 2: The review of work in progress would be in two phases in RBL 2(R1 and R2) Annexure I/R2.11/R2.2</p>
	R1	
A		<p>Research Gap: Important issues or ideas were raised, which may not have been represented in the literature cited. The gaps</p> <p>CO1, CO2</p>

		in current knowledge were clearly identified, and significant directions and approaches that fill these gaps were identified.	
	B	Formulation of Research Objectives: All objectives of the proposed work are well defined	CO3
	C	Identify & prioritize relevant constraints and requirement specification: Accurately identifies & prioritize all relevant constraints, additional information and tools/formulas needed to solve the problem.	CO3
R2			
	A	Methodology: Methodology for addressing the identified research problem. Steps to be followed to solve the defined problem are clearly specified	CO4
	B	Planning & Scheduling: Developed a comprehensive plan and schedule of research work activities/ tasks with realistic due dates.	CO5
	C	Distribution of work among Team: Followed appropriate distribution of research work	CO6
Oral Communication (Presentation), Report Writing and Submission after every review process			
	Mode of examination	CA and oral and written presentation	
	Assessment Criteria	CA	Presentation and report
		25%	75%
	Reference books.	<p>Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing.</p> <p>Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i>. Pearson.</p> <p>Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i>. FT Prentice Hall.</p>	

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	POS1	POS2	POS3
CO1	2	1	1	2	3	1	2	1	3
CO2	1	2	2	2	2	1	3	2	2
CO3	2	1	1	1	3	1	2	2	1
CO4	2	3	2	1	2	2	2	3	1
CO5	2	3	1	2	1	2	1	2	1
CO6	1	2	1	2	2	1	2	2	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

RUBRICS FOR RESEARCH BASED LEARNING (RBL -2)

First Review (R1): UG_RBL-2_R2.1

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Research Gap (CO Nos.)	<ul style="list-style-type: none"> Important issues or ideas were raised, which may not have been represented in the literature cited. The gaps in current knowledge were clearly identified, and significant directions and approaches that fill these gaps were identified. 	<ul style="list-style-type: none"> Related literature was credibly summarized. The gaps in current knowledge were identified, and directions and approaches that fill these gaps were identified. 	<ul style="list-style-type: none"> Related literature was summarized. The gaps in current knowledge and approaches that fill these gaps were not identified. 	<ul style="list-style-type: none"> Related literature was not well summarized. The gaps in current knowledge and approaches that fill these gaps were not identified.
B.	Formulation of Research Objectives (CO Nos.)	<ul style="list-style-type: none"> All objectives of the proposed work are well defined. 	<ul style="list-style-type: none"> Good justification to the proposed objectives. 	<ul style="list-style-type: none"> Only some objectives of the proposed work are well defined. 	<ul style="list-style-type: none"> Objectives of the proposed work are either not identified or not well defined.
C.	Identify & prioritize relevant constraints and requirement specification (CO Nos.)	<ul style="list-style-type: none"> Accurately identifies & prioritize all relevant constraints, additional information and tools/formulas needed to solve the problem. 	<ul style="list-style-type: none"> Accurately identifies & prioritize most relevant constraints, additional information and tools/formulas needed to solve the problem. 	<ul style="list-style-type: none"> Accurately identifies & prioritize some relevant constraints, additional information and tools/ formulas needed to solve the problem. 	<ul style="list-style-type: none"> Minimally identifies & prioritize relevant constraints, information and tools/formulas needed to solve the problem.
D.	Oral Communication (Presentation) (CO Nos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CO Nos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organised according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

			submission exceeds the given deadline.		
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Second Review (R2): UG_RBL-2_R2.2

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Methodology (CO Nos.)	<ul style="list-style-type: none"> Excellent methodology for addressing the identified research problem Steps to be followed to solve the defined problem are clearly specified. 	<ul style="list-style-type: none"> Good methodology for addressing the identified research problem Work flow to be followed is specified but detailing is not done. 	<ul style="list-style-type: none"> Methodology goes some way towards addressing the identified research problem Steps are mentioned but unclear. 	<ul style="list-style-type: none"> Selected methodology does not satisfactorily address the identified research problem Steps to be followed to solve the defined problem are not specified properly.
B.	Planning & Scheduling (CO Nos.)	<ul style="list-style-type: none"> Developed a comprehensive plan and schedule of research work activities/ tasks with realistic due dates 	<ul style="list-style-type: none"> Developed a comprehensive plan and schedule of research activities/tasks but identified unrealistic due dates 	<ul style="list-style-type: none"> Developed a plan and schedule that omitted significant research activities/tasks 	<ul style="list-style-type: none"> Did not develop a plan and schedule of research work activities/tasks
C.	Distribution of work among Team (CO Nos.)	<ul style="list-style-type: none"> Followed appropriate distribution of research work 	<ul style="list-style-type: none"> Followed in-appropriate distribution of research work 	<ul style="list-style-type: none"> Followed un-even distribution of research work 	<ul style="list-style-type: none"> Followed inappropriate distribution of research work
D.	Oral Communication (Presentation) (CO Nos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CO Nos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

			deadline.		
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Project Monitoring Form: RBL-2
First Review (R1): M.COM RBL-2_R2.1

Annexure R2.1

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)				
	POOR – Marks (0 or 1)				
	System ID	System ID			
Sub-Components	Max Marks	Marks Obtained	Marks Obtained		
(R1): UG	Research Gap (CO Nos.)	8			

	Formulation of Research Objectives (CO Nos.)	8			
	Identify & prioritize relevant constraints and requirement specification (CO Nos.)	8			
	Oral Communication (Presentation) (CO Nos.)	8			
	Report Writing and Submission (CO Nos.)	8			
Guide's Marks		10			Signature of Panel Members
Total Marks		50			

Second Review (R2): UG_RBL-2_R2.2

Annexure R2.2

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)				
	POOR – Marks (0 or 1)		System ID	System ID	
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	

Second Review (R2): UG_RBL-2_R2.2	Methodology (CO Nos.)	8			
	Planning & Scheduling (CO Nos.)	8			
	Distribution of work among Team (CO Nos.)	8			
	Oral Communication (Presentation) (CO Nos.)	8			
	Report Writing and Submission (CO Nos.)	8			
Guide's Marks		10			Signature of Panel Members
Total Marks		50			

SCHOOL: SSBS		TEACHING DEPARTMENT: Community Connect	ACADEMIC SESSION: 2023-2024	FOR STUDENTS BATCH – M.Com.- 2023-2025
1	Course Code	CCU108		
2	Course Title	Community Connect		
3	Credits	0		
3.01	(L-T-P)	(0-0-4)		
4	Learning Hours	Contact Hours	20	
		Project/Field Work	20	
		Assessment	10	
		Guided Study	10	
		Total hours	60	
5	Course Objectives	<p>1. The objective of assigning the project related to community work is to expose our students to different social issues faced by the people in different sections of society.</p> <p>2. This type of project work will help the students to develop better understanding of problems of people living in disadvantage position in the society, may be socially, medically, economically, or otherwise.</p> <p>3. This type of live project work will help our students to connect their class-room learning with practical issues/problems in the society.</p>		
6	Course Outcomes	<p><i>CO1: Students learn to be sensitive to the living challenges of disadvantaged communities.</i></p> <p><i>CO2: Students learn to appreciate societal realities beyond textbooks and classrooms</i></p> <p><i>CO3: Students learn to apply their knowledge via research, and training for community benefit</i></p> <p><i>CO4: Students learn to work on socio-economic projects with teamwork and timely delivery</i></p> <p><i>CO5: Students learn to engage with communities for meaningful contribution to society</i></p> <p><i>CO6: Students learn to assess impacts of community engagement on the society</i></p>		
7	Theme	<p>Major Sub-themes for research:</p> <ul style="list-style-type: none"> a. Impact of government projects in community b. Social issues c. Environment issues d. Economic issues 		

		<ul style="list-style-type: none"> e. Technology-adaption f. HR issues affecting Community g. Marketing issues affecting Community. h. Other industrial issues affecting community.
8.1	<u>Guidelines for Faculty Members</u>	<p>It will be a group assignment (10 to 12 students), the student will work together as a team, they have to survey at least 250 respondent, and the faculty guide will guide the students and approve the project title and help the student in preparing the questionnaire and final report (the faculty member will collect all the questionnaires of survey and final report and submit to CCC coordinator within stipulated time). The questionnaire should be well design and it should carry at least 20 questions (Including demographic questions). The topic of the research should be related to social, economical or environmental issues concerning the common man. The report should contain 2,500 to 3,000 words and relevant charts, tables and photographs. The student should submit the report to CCC-Coordinator signed by the faculty guide. The students have to send the hard copy of the Report and PPT to CCC coordinator and then only they will be allowed for External Exam.</p>
8.2	Role of CCC-Coordinator	<p>The CCC Coordinator will supervise the whole process and assign students to faculty members. UG- BA, BCOM, BBA-- the students will be allocated to faculty member (mentors/faculty member) in odd term.</p>
8.3	Layout of the Report	<p>Abstract(250 words)</p> <ul style="list-style-type: none"> a. Introduction b. Literature review(optional) c. Objective of the research d. Research Methodology e. Finding and discussion f. Conclusion and recommendation/ Suggestion(The report without recommendation/suggestion will not be accepted) g. References <p>Note: Research report should base on primary data.</p>
8.4	Guideline for	Title Page: The following elements must be included:

	<p>Report Writing</p>	<ul style="list-style-type: none"> • Title of the article; • Name(s) and initial(s) of author(s), preferably with first names spelled out; • Affiliation(s) of author(s); • Name of the faculty guide and Co-guide <p>Abstract: Each article is to be preceded by a succinct abstract, of up to 250 words, that highlights the objectives, methods, results, and conclusions of the paper.</p> <p>Text: Manuscripts should be submitted in Word.</p> <ul style="list-style-type: none"> • Use a normal, plain font (e.g., 12-point Times Roman) for text. • Use italics for emphasis. • <i>Use the automatic page numbering function to number the pages.</i> • <i>Save your file in docx format (Word 2007 or higher) or doc format (older Word versions)</i> <p>Reference list: The list of references should only include works that are cited in the text and that have been published or accepted for publication. The entries in the list should be in alphabetical order.</p> <p>Journal article Hamburger, C.: Quasimonotonicity, regularity and duality for nonlinear systems of partial differential equations. <i>Ann. Mat. Pura Appl.</i> 169, 321–354 (1995) Article by DOI Sajti, C.L., Georgio, S., Khodorkovsky, V., Marine, W.: New nanohybrid materials for biophotonics. <i>Appl. Phys. A</i> (2007). doi:10.1007/s00339-007-4137-z</p> <p>Book Geddes, K.O., Czapor, S.R., Labahn, G.: <i>Algorithms for Computer Algebra</i>. Kluwer, Boston (1992)</p> <p>Book chapter Broy, M.: Software engineering — from auxiliary to key technologies. In: Broy, M., Denert, E. (eds.) <i>Software Pioneers</i>, pp. 10–13. Springer, Heidelberg (2002)</p> <p>Online document Cartwright, J.: Big stars have weather too. IOP Publishing PhysicsWeb. http://physicsweb.org/articles/news/11/6/16/1 (2007). Accessed 26 June 2007 Always use the standard abbreviation of a journal’s name according to the ISSN List of Title Word Abbreviations, see www.issn.org/2-22661-LTWA-online.php For authors using End Note, Springer provides an output style that supports the formatting of in-text citations and reference list. End Note style (zip, 2 kB)</p> <p>Tables: All tables are to be numbered using Arabic numerals. Figure Numbering: All figures are to be numbered using Arabic numerals.</p>
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8.5	Format:	The report should be Spiral/ hardbound The Design of the Cover page to report will be given by the Coordinator- CCC Cover page Acknowledgement Content Project report Appendices
8.6	Important Dates:	INITIATION OF THE COMMUNITY CONNECT PROJECT : CONCEPTUALIZATION & REVIEW OF LITERATURE : PREPARATION OF QUESTIONNAIRE : COLLECTION OF DATA : DATA ANALYSIS : SUBMISSION OF THE REPORT WRITING : EXTERNAL ASSESSMENT : The students should submit the soft copy of the PPT to CCC-Coordinator signed by the faculty guide within specified time.
8.7	ETE	The students will be evaluated by panel of faculty members

9	Course Evaluation	
9.01	Continuous Assessment	25%
	Questionnaire design	10 Marks
	Report Writing	15 Marks
9.02	ETE(Project Report)	75%

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	-	-	1	1	2	1	1
CO2	1	2	1	-	2	1	2	2	1
CO3	1	2	-	2	1	1	2	2	2
CO4	1	2	2	2	2	1	2	2	2
CO5	1	2	2	2	2	1	2	2	2
CO6	1	2	2	2	2	1	2	2	2

1: Low

2: Moderate

3: High

COURSE MODULES:

TERM: THIRD

School: SSBS		Batch: 2023-2025	
Programme: M.Com.		Current Academic Year: 2024-2025	
Branch:		Term: III	
1	Course Code	MCN201	
2	Course Title	Essentials of Strategic Management	
3	Credits	5	
4	Contact Hours (L-T-P)	4-1-0	
	Course Type	Compulsory	
5	Course Objective	<p>The objective of the course is to make students develop their knowledge about concepts and process of strategy making in business organizations in context of dynamic global business environment</p>	
6	Course Outcomes	<p>Having completed the course, the student will be able to</p> <p>CO1: Define and describe the basic concepts of strategic management</p> <p>CO2: Understand various theoretical and practice frameworks for environmental analysis</p> <p>CO3: Apply the various tools and frameworks for formulating strategy</p> <p>CO4: Analyse the industry-related case situations using a strategic management perspective</p> <p>CO5: Evaluate critically the strategic options for a company in given situations</p> <p>CO6: Suggest a course of action (strategy) based on analysis of the context</p>	
7	Course Description	<p>Essentials of Strategic Management (ESM) course provides integrated learning from all functional areas. The broad purpose of the course is making students to learn as how to establish a vision for the organization and strategically manage its future. The course would cover topics including concepts and frameworks of Strategic Management – porter model, resource-based view (RBV), Generic business Strategies, BCG, GE Nine Cell, and the Value Chain. It will also include strategies in different context and sectors, issues related to strategy implementation. The dominant pedagogy of the course would be case method.</p>	
8	Syllabus Outline		CO Mapping
	Unit 1	Introduction to strategic management	
	A	Concept od strategy, business policy, strategic intent	CO1
	B	process of strategic management Approaches to strategic decision making	CO1
	C	Role of Board of directors, top management in corporate	CO1

		governance	
Unit 2	Environmental Analysis		
A	External Environmental scanning - ETOP, PEST and SWOT (TOWS) Matrix		CO1, CO2
B	Industry analysis - Michael Porters model, Strategic groups		CO3, CO4
C	Analyzing internal environment– Core and distinctive competencies; Resource Based View (RBV); Sustainable competitive advantage		CO4
Unit 3	Strategic Options		
A	Corporate level strategic options: Business portfolio analysis -BCG, GE Nine Cell;		CO1, CO5
B	Diversification, Mergers & Acquisitions, Alliances		CO2, CO3, CO6
C	Porter’s Generic Competitive Strategies		CO3, CO4
Unit 4	Strategies in Varied Contexts		
A	Competing in global markets – developed and emerging		CO1, CO5
B	Competing in emerging industries, maturing and declining industries, fragmented industries, hyper-competitive industries		CO2, CO3
C	Strategies for digital platform businesses		CO2, CO3
Unit 5	Strategy Implementation & Evaluation		
A	Strategy Implementation: difference with formulation, Organization structure and design		CO1, CO4
B	Strategy implementation: Budgets and support system commitment; culture and leadership.		CO4, CO6
C	Strategy Evaluation & Control – corporate and divisional level performance		CO4, CO5
Mode of examination	Theory		
Weightage Distribution	CA	MTE	ETE
	25%		75%
Text book/s*	Hill and Jones: Essentials of Strategic Management, 9th edition, Cengage		
Other References	<ol style="list-style-type: none"> 1. Fred R David: Strategic Management, Pearson, 14th Edition 2. Wheelen, Hunger & Rangarajan: Strategic Mgmt. & Bus. Policy (Pearson Edu) 3. Ghemawat, P. (2017). Strategy and the Business landscape. Pearson Publishers 		

Course Articulation Matrix

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3
CO1	2	2	1	2	1	1	2	2	2
CO2	1	2	2	1	1	1	2	3	2
CO3	2	2	2	1	1	1	2	3	2
CO4	2	2	2	1	1	1	2	3	2
CO5	1	1	2	2	2	1	2	2	1
CO 6	1	1	1	2	2	1	2	3	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SSBS		Batch : 2023-2025	
Programme: M.Com		Current Academic Year: 2024-2025	
Branch:		Term: III	
1	Course Code	MCN202	
2	Course Title	Advanced Tax Laws	
3	Credits	05	
4	Contact Hours (L-T-P)	5-0-0	
	Course Status	Compulsory	
	Course Requisite	Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.	
5	Course Objective	To provide an integrated view of direct tax laws to assess and apply the laws to business decisions.	
6	Course Outcomes	<p>After completing the module, students should be able to:</p> <p>CO 1 : apply the different concepts of Taxation –direct and indirect and its significance in business.</p> <p>CO 2 : demonstrate the various provisions of tax laws for computing the taxable income and tax liability of an employee.</p> <p>CO 3 : Compute the income under the MAT provisions and normal provisions for Corporate assessee;</p> <p>CO 4 : analyze the special provisions for international taxation & assessment procedure</p> <p>CO5: evaluate and monitor the various tax compliances applicable to business entity.</p> <p>CO6 : Acquire adequate skills in doing the tax related work independently</p>	
7	Course Description	<p>Knowledge of tax is essential for people engaged in any type of business activity. Tax is a cost on business and tax compliance is the most common area where business and government come into contact. Government imposes two types of taxes on business namely Direct Taxes and Indirect Taxes. Under Direct Taxes, person who pays the tax and bears the burden of it e.g. Income Tax, while in Indirect Taxes, the person who pays the tax and shifts the burden on the person who consumes the goods or services e.g. G.S.T. Taxation Laws has always been a challenging area and is generally found to be technical and difficult to grasp by under graduate students who are new to this course. Here in this course students would be well versed with the provisions of Income Tax and apply the laws to business decisions and various compliances.</p>	
8	Outline syllabus		CO Mapping
	Unit 1	Basic framework of direct taxation	CO1
	A	Basics and Definitions - An Introduction of direct Tax,	CO1, CO5,

	Introduction	Difference between Direct & Indirect Tax, Features of direct tax. Introduction of income tax ; Assessment Year, Previous Year Agricultural Income, Casual income, person, assessee, Gross Total Income, Total Income	
	B Residential Status of an Assessee	Determination of Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Association of Persons (AOPs), Body of Individuals (BOI) etc. Receipt of Income, Accrual of Income, Income deemed to accrue or arise in India; Tax incidence on an individual, Firm, Tax Rates and Computation of Tax	CO1, CO5,
	C Tax Planning	Meaning, objectives, per-cautions in tax planning, Limitations of tax planning, Tax evasion, Tax avoidance, Tax management, Different areas of tax planning and tax management	CO1, CO5,
	Unit 2	Employee Remuneration and Tax Planning	CO3
	A Components of Employee Remuneration	Income Exempt from Tax, Different heads of Income Basis of charge of salary income, Different forms of salary, Meaning of Employee Remuneration, Allowances, Perquisites, etc.	CO1, CO2,
	B Special provisions for tax planning	Valuation of perquisites for tax purposes, Tax treatment of Provident Fund; Special provisions for tax planning relating to Employee's remunerations from the point of view of Employer and Employee.	CO1, CO2,
	C Total Income and tax computation	Deductions from Salaries, Deduction under section 80C, Problems on computation of Salary Income, Computation of Taxable Salaries, and tax liability on employee remuneration.	CO1, CO2,
	Unit 3	Assessment of Companies	CO3
	A Companies Under Income Tax Laws	Residential Status and incidence of Tax, Set-off of Losses and Carry forward of Losses in the case of certain Companies; Deduction available to corporate assessee.	CO1, CO3, CO 5
	B Assessment of Companies	Computation of tax liability and tax liability of companies; Minimum Alternative Tax.	CO1, CO3, CO5, CO6
	C Tax on Distributed Profits	Tax on Income Distributed Profits of domestic companies - Dividend tax – When the additional tax should be paid? Basis of charge; Deemed Dividend and its Treatment.	CO1, CO3, CO5
	Unit 4	Special Provisions for Taxation	CO4
	A Business Reorganization	Business Restructuring a. Amalgamation b. Demerger c. Slump sale d. Conversion of sole proprietary business to company e. Conversion of firm into company f. Conversion of private limited company / unlisted	CO4, CO5, CO6

		public company into LLP							
B	ICDS & Double Taxation Relief	Income Computation and Disclosure Standards (ICDS) provisions for relief in respect of double taxation and Avoidance Agreements (Sec.90, 90A and 91)	CO4, CO5, CO6						
C	Tax on Non-Residents & GAAR	Special Provisions relating to Non-residents; Advance Ruling, GAAR	CO4, CO5,						
Unit 5		Tax Management	CO1 CO5 CO6						
A	Tax Deductions and Collection at Source	Payments covered by TDS Schemes When and how tax is to be deducted at source from various incomes; Tax collection at source – which is responsible to collect tax at source. Tax compliance about the tax deductions and collection at source.	CO1, CO5, CO6						
B	Advance payment of tax	Liability to advance tax – when to arise; Due dates of payment of advance tax; Tax compliance about the advance payment of tax.	CO1, CO 5,CO6						
C	Filing of Return & Assessments	Time for filing return of income, E-filing; When return of loss should be filed? Types of Return, Interest and Penalties on default. Collection and Recovery of Taxes; Refunds	CO1, CO 5,CO6						
	Mode of examination	Course Evaluation							
	Weightage Distribution	<table border="1"> <tr> <td>CA</td> <td>MTE</td> <td>ETE</td> </tr> <tr> <td></td> <td>25%</td> <td>75%</td> </tr> </table>	CA	MTE	ETE		25%	75%	
CA	MTE	ETE							
	25%	75%							
	Text book/s*	<ol style="list-style-type: none"> 1. Dr Girish Ahuja & Dr Ravi Gupta : Simplified Approach to Income Tax (A.Y. 2020 -21); Flair Publications Pvt.Ltd. 2. C.A. Kamal Garg, Neeraj Kumar Sehrawat; Beginner's Guide to Goods & Services Tax; Bharat Law House Pvt.Ltd., New Delhi (2020 edition) 							
	Other References	<ol style="list-style-type: none"> 1. C.A. Manjusha Goel, Students' Guide to Income Tax; Bharat Law House Pvt.Ltd., New Delhi (2020 edition) 2. Dr. Vinod K. Singhanian & Dr. Monica Singhanian: Students' Guide to Income Tax with Service Tax and Value Added Tax; Taxmann Publications Pvt. Ltd., New Delhi (New edition A.Y. 2020 -21) 3. Direct Taxation-Dr. Meena Goyal (Biztantra) 4. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition) 							

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	1	-	1	2	2	2
CO2	2	2	2	1	-	1	2	3	2
CO3	3	3	3	1	-	-	2	3	2
CO4	2	3	3	1	-	1	2	3	2
CO5	1	2	2	-	-	1	2	2	1
CO 6	2	1	2	2	2	1	2	3	2

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SSBS		Batch: 2023-2025
Programme: M.COM		Current Academic Year: 2024-2025
Branch:		Term: III
1	Course Code	MCN203
2	Course Title	Advanced Corporate Accounting
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
Course Status		Compulsory
Course Description		The subject 'Advanced Corporate Accounting is very significant for the students who aspire to pursue Masters in Commerce and accredit themselves with a professionalized accounting qualification. In this subject an aspirant shall be expected to gain advance knowledge of Company Accounts and Corporate Consolidation /liquidation accounting techniques with an overview related to latest advancement in the corporate Reporting mechanism under the Indian Companies Act, 2013.
5	Course Objectives	To give an insight into the advanced level Corporate Accounting concepts and principles to prepare the Students to gain expertise in preparing the accounts relating to the holding and liquidation /consolidation of Companies and related Corporate reporting requirements as per the Indian Companies Act, 2013 accounting guidelines/notifications.
6	Course Outcomes	The student will be able to CO1: Define Corporate Accounting techniques and recognize the key accounting procedures for the preparation & consolidation of accounts related to the desired corporate strategy adopted by a company. CO2: Identify different types of relationships amongst business entities and establishing accounting relationships for financial reporting purposes & fulfilment of compliance requirements to be adhered by a Company in relation to preparation and reporting of Financial statements as per Schedule III. CO3: Discover & appraise strategic, legal, and assurance issues associated with establishing inter-entity relationships, and generate recommendations. CO4: Explain & analyze the relevant accounting standards with the ability to apply them to solve practical problems that arise from inter-entity relationships. CO5: Evaluate & select the appropriate accounting techniques, as prescribed by the relevant accounting standards, and perform the accounting treatment for each type of inter-entity relationship (including preparing consolidated financial statements.

		CO6: Demonstrate the practical application & understanding in the preparation of Final accounts of the Companies as per provisions of Schedule III of the Indian Companies Act,2013.	
7			CO Mapping
	Unit A	Final Accounts of Companies	
	A 1	Profit (Loss) prior to incorporation-Meaning-Cut off date-basis of apportionment. Accounting for Buy-back of shares.	CO1
	A 2	Preparation and presentation of final accounts of joint stock companies as per company law requirements; Accounting for provisions and reserves.	CO1
	A 3	Determination of managerial remuneration; appropriation out of profits; transfer of profits to reserves; payment of dividend, transfer of unpaid dividend to Investor Education and Protection Fund; Accounting for bonus shares and payment of interest out of capital.	CO1
	Unit B	Accounting for Amalgamation of Companies	
	B 1	General meaning and types of amalgamation, absorption and external reconstruction, Meaning of Purchase consideration and computation of purchase consideration	CO1
	B 2	Accounting for amalgamation in the nature of purchase and merger, Preparation of Balance sheet after amalgamation/mergers, external reconstruction etc.	CO2,03,4
	B 3	Accounting for Internal Reconstruction , preparation of scheme	CO02,3
	Unit C	Accounting for Holding and Subsidiary	
	C 1	Meaning Wholly owned and partly owned subsidiaries. Preparation of consolidated balance sheet .	CO3,C O4
	C 2	Cancellation of investment cost of control (Goodwill, capital reserve), minority interest, pre acquisition profits and revenue profits.	CO3,C O4
	C 3	Inter- company transactions, revaluation of assets, Unrealized profits on stock, dividend received from a subsidiary company, proposed dividend in the balance sheet.	CO3,C O4,CO6
	Unit D	Liquidation and Corporate Financial Reporting	
	D 1	Understand the definition of Winding up and its types, Concept of liquidation, Preparation of Liquidator's Statement of affairs, order of payment.	CO4,C O5
	D 2	Preparation of Deficiency account and reasons for the deficiency, distinguish between preferential payments & over riding preferential payments.	CO4,C O5
	D 3	Liability of present and past members, Liquidator's remuneration, Liquidator's Statement of accounts, Appointment of receiver	CO4,C O5

	Unit E	Recent trends in Accounting			
	E 1	Introduction to Accounting for Price Level Changes, Inflation Accounting, Limitation of conventional financial Statements, Methods of Accounting for changing prices.			CO4,C O5
	E 2	Development of the concept of Human Resource Accounting, Human Resource Accounting- Meaning; Objectives; Advantages and Limitations; Cost of Human Resources Methods of Valuation- Methods based on Cost- Historical Cost Approach; Replacement Cost Approach; Opportunity Cost Approach; Standard Cost Approach; Methods based on Value- Lev and Schwartz Approach; Net Benefit Approach; Pekin-Ogan Approach			CO4,C O5,CO6
	E 3	Various Requirements of Corporate Reporting, Value Added Statements: Economic Value Added (EVA), Market Value Added, Shareholders' Value Added.			CO4, CO5,C O6
	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		25%		75%	
	Text book/s	S.N.Maheshwari, Corporate Accounting Mukherjee & Hanif- Corporate Accounting J.R.Monga- Fundamentals of corporate accounting Grewal and Gupta, Advanced Accounting Radhaswamy and R.L. Gupta, Advanced Accounting			
	Other References	ICAI JOURNALS /ICSI JOURNALS, JOURNAL ON MODERN DAY ACCOUNTING PRACTICES, ACCOUNTING STANDARDS ISSUED BY ICAI			

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	-	-	1	1	2	1	-
CO2	1	2	1	-	2	1	2	1	2
CO3	1	2	-	2	1	1	2	2	1
CO4	1	2	2	2	2	1	2	2	2
CO5	1	2	-	1	2	1	2	2	1
CO6	1	2	3	3	2	3	1	1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		Batch : 2023-2025		
Programme: M.Com		Current Academic Year: 2024-2025		
Branch:		Term: 03		
1	Course Code	MCN204		
2	Course Title	Security Analysis and Portfolio Management		
3	Credits	5		
4	Contact Hours (L-T-P)	5-0-0		
	Course Status	Compulsory		
5	Course Objective	<p>1. To acquaint the students with theoretical and practical background of financial investments.</p> <p>2. To highlight the importance of valuing financial securities</p> <p>3. To comprehend the working knowledge of the methods of calculating risk and managing it.</p> <p>4. To adept in developing portfolio of Financial securities and measuring its performance.</p>		
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1. Describe the basic concept of investment, securities, security market, risk and return.</p> <p>CO2. Analyse the security's performance through Fundamental and Technical analysis</p> <p>CO3: Apply security analysis techniques to select financial securities for investment.</p> <p>CO4: Construct portfolio of financial investments for investors.</p> <p>CO5: Appraise and review portfolio performance.</p> <p>CO6:Enable the students to assess & guide on various secured portfolios.</p>		
7	Course Description	<p>Security Analysis and Portfolio Management concerns itself with investment in financial assets with specific attention to the returns and risk associated with investing in securities. The subject is aimed at providing insight to the various analytical techniques used in evaluation of the various investment opportunities. The course also provides of extension of these concepts to the portfolio of securities and the concept of diversification, management of a portfolio.</p>		
8	Outline syllabus			
8.01	Unit A	Introduction to Security Analysis and Portfolio Management		
8.02	Unit A Topic 1	Investment: A conceptual framework, Objectives, Investment V/S Speculation, Investment Attributes and Avenues, Meaning of Security- Types of Securities	1-17	CO1
8.03	Unit A Topic 2	Structure of Indian Security markets- An overview, Investment Alternatives, Securities and Exchange Board of India – regulatory functions and role, Recent development in Securities markets	21-37	CO1
8.04	Unit A Topic 3	Understanding the risk and return of a security, Systematic and Unsystematic Risks, Measurement of Risk, Beta Coefficient and its applications.	139-160	CO1 CO2
8.05	Unit B	Valuation of Securities and introduction to Financial Derivatives		
8.06	Unit B Topic 1	Valuation of Equity Shares: Constant growth rate, Two stage growth model and Multiple period holding models, Valuation	189-200	CO2

		through P/E ratio.		
8.07	Unit B Topic 2	Valuations of Bonds: Measurement of bond prices and yields - Yield to maturity, risk in bonds.	162-186	CO2
8.08	Unit B Topic 3	An overview of Financial Derivatives – Forward, Futures, Options and Swaps	295-310	CO1
8.09	Unit C	Fundamental and Technical Analysis		
8.10	Unit C Topic 1	Introduction to Fundamental Analysis: E-I-C Framework – Economic Analysis: Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables.	215-253	CO1, CO2
8.11	Unit C Topic 2	Fundamental Analysis: E-I-C Framework – Industry Analysis – Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry competition and industry rate of returns Company Analysis, SWOT Analysis, Analysis of Financial Statement and Stock Valuation	215-253	CO1, CO2
8.12	Unit C Topic 3	Fundamental v/s Technical Analysis, Advantages, Challenges, Tools and Techniques of Technical Analysis: Charting Techniques, Dow Theory, technical indicators, Efficient Market Hypothesis: Concept of ‘Efficient Market’ and its implications for security analysis and portfolio management	257-293	CO1, CO2
8.13	Unit D	Portfolio Analysis and Selection		
8.14	Unit D Topic 1	Portfolio Construction: Analysis of Constraints, Determination of Objectives	319-327	CO3, CO4
8.15	Unit D Topic 2	Portfolio Analysis: Portfolio Risk and Return upto three security, Markowitz and Sharpe index model.	329-354	CO1, CO3, CO4,
8.16	Unit D Topic 3	Portfolio Analysis: Sharpe index model and selecting optimal Portfolio	355-364	CO3, CO4
8.17	Unit E	Asset Pricing Theories and Portfolio Performance Measurement		
8.18	Unit E Topic 1	Capital Market Theory, Capital Asset Pricing Model(CAPM), Arbitrage Pricing Theory (APT)	379-408	CO3, CO4, CO6
8.19	Unit E Topic 2	Sharpe’s Performance measure, Treynor’s Performance measure, Jensen’s Performance measure.	411-419	CO4, CO5, CO6
8.20	Unit E Topic 3	Mutual Fund Operations, Mutual Funds Performance Evaluation Portfolio revision and strategies	411-419	CO1, CO4, CO5, CO6
	Mode of examination	Theory/Jury/Practical/Viva		
	Weightage Distribution	CA	MTE	ETE
		25%		75%
	Text book/s*	Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas publications, Reprint 2018		

Reference Books

1. Security Analysis and Portfolio Management – Donald E. Fischer & Ronald J. Jordan (Prentice Hall of India, New Delhi)
2. Investment Analysis and Portfolio Management – M. Ranganathan & R Madhumathi (Pearson Education)
3. Investments (6th edition) by W.F. Sharpe, G.J. Alexander and J.V. Bailey.
4. Investment Management – V.A.AVADHANE (Himalaya Publishing House)

5. Investment Management – V.K. Bhalla (S. Chand)
6. Gitman and Joehnk (2008) Fundamental of Investments. Pearson.
7. Investment Analysis and Portfolio Management –R.P. Rustagi (Sultan Chand & Sons, New Delhi)
8. Investment Analysis and Portfolio Management, Reilly and Brown (2006), (Thomson)
9. Bodie, Zvi (2008) Investments. McGraw/Hill/Irwin

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	1	2	1	-
CO2	2	2	2	2	2	1	2	1	2
CO3	2	2	2	1	2	1	2	2	1
CO4	2	2	2	1	1	1	2	2	2
CO5	2	2	2	-	1	1	2	2	1
CO6	2	1	1	2	1	2	1	2	1

Average **2** **1** **1** **1** **2** **2** **2** **2** **1**

1 - Slight (Low) **2-Moderate (Medium)** **3-Substantial (High)**

School: SSBS		Batch : 2023-2025	
Programme: M.Com.		Current Academic Year: 2024-2025	
Branch:		Term: III	
1	Course Code	MCN205	
2	Course Title	Insurance & Risk Management	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Status	Compulsory	
5	Course Objective	<ol style="list-style-type: none"> 1. To understand the basics of risk, identification of risk and its management. 2. To understand and evaluate the methods utilized by insurance carriers to manage their underwriting risk. 3. To understand the basics of insurance industry and their products & services. 4. To demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure. 	
6	Course Outcomes	<p>After studying this, students will be able to</p> <p>CO1: Demonstrate a working knowledge of the language and procedures associated with risk management.</p> <p>CO2: Perform risk management review for individuals and organizations.</p> <p>CO3: Facilitate insurance product cost and pricing, marketing and distribution.</p> <p>CO4: To analyze the role of insurance intermediaries & public policy including social insurance in personal financial planning and risk management.</p> <p>CO5: To evaluate and analyze valuation of claims in insurance industry and role of govt. in the sector.</p> <p>CO 6 : To develop the skills in handling of risk through the insurance</p>	
7	Course Description	<p>This course introduces the concept of risk and techniques of identifying, measuring and managing it. In this context, insurance as a risk management tool is discussed with references to its role, functions and basic principles as applicable to different classes of insurance. The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further studies on insurance.</p>	
8	Outline syllabus		CO Mapping
	Unit 1	Introduction to Risk	
	A	Meaning of risk; peril and hazards; uncertainty versus risk and burden of risk to society.	CO1
	B	Types of risk, methods of handling risk, risk assessment	CO1
	C	Risk Identification Techniques, Risk Measurement and management	CO1
	Unit 2	Risk Management and Insurance	
	A	Meaning of risk management; Objective of risk management and Risk management process;	CO1
	B	Enterprise risk management; requirement of insurable risk; insurance and hedging	CO2

	C	Risk Management Methods, Risk Control, Risk Financing Techniques	CO2
	Unit 3	Fundamentals Legal Principles of Insurance	
	A	Basic characteristics of insurance; distinct legal characteristics of insurance contracts	CO2
	B	Types of insurance products and its overview; basic elements of insurance contract	CO2
	C	Exclusions; endorsement and riders; deductibles; coinsurance; and principles of insurance.	CO3 CO6
	Unit 4	Practices of Risk Management	
	A	Personal risk management – applications-property and liability- risk management for auto owners- Lorry owners- risk management for homeowners.	CO3, CO6
	B	Risk management applications-loss of health – medi-claim-retirement planning	CO4
	C	Annuities employee benefits- financial and estate planning.	CO4
	Unit 5	Insurance Industry	
	A	Risk management environment – Insurance industry – functions and organization of insurers, Government regulation of insurance sector	CO1, CO4
	B	IRDA-privatization of insurance business in India, changes in insurance act	CO3.CO5 CO6
	C	Insurance intermediaries-insurance products-pricing-claim valuation, Foreign insurers in India	CO4,CO5,CO6
	Mode of examination	Theory	
	Weightage Distribution	CA	MTE
		25%	75%
	Text book/s*	Vaughan, E. J., & Vaughan, T. M. Fundamentals of risk and insurance. New Delhi: Willey India.	
	Other References	<ol style="list-style-type: none"> Harrington, E. S., & Niehaus, R. G. Risk management and insurance. New Delhi: Tata McGraw Hill. Williams, C. A., Smith, M. L., & Young, P. C. Risk management and insurance. Ohio: McGraw Hill. Dorfman, M. S. Introduction to risk management and insurance: New Delhi: Pearson Education. Rejda, G. E., & McNamara, M. J. Principles of risk management and insurance. New Delhi: Pearson Education. 	

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	-	1	1	1	-	2	1	-
CO2	-	-	2	2	2	-	1	3	-
CO3	-	2	2	2	2	-	1	-	2
CO4	1	-	2	2	1	-	-	-	2
CO5	1	1	-	-	2	1	-	2	1
CO6	1		2	2	2			1	1

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		Batch: 2023-2025
Programme: M.Com.		Current Academic Year: 2023-2024
Branch:		Term: III
1	Course Code	RBL003
2	Course Title	Research Based Learning :3 (RBL3)
3	Credits	4
4	Contact Hours (L-T-P)	0-0-8
	Course Status	Compulsory
5	Course Objective	The purpose of this course is that the student can publish the work of research.
6	Course Outcomes	<p>On the completion of this Course, the students would be able to:</p> <p>CO1: The student will be able the schedule the research work flow.</p> <p>CO2: The student will understand what is data (primary and secondary)</p> <p>CO3: How data collection can be done with sampling technique.</p> <p>CO4: The student will understand the importance of data management</p> <p>CO5: The student will learn to examine the data collection tool validity and reliability</p> <p>CO6: The student will be able to execute the work flow of their research plan.</p>
7	Course Description	<p>Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.</p>
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of M.Com. the Research based learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (4 credit), and sixth Term: (4 credit).

		<p>The course content includes:</p> <ul style="list-style-type: none"> • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>
		<p>RBL 3: The review of work in progress would be in two phases in RBL 2(R1 and R2) Annexure 4,6,8 /R3.1/R3.2/R3.3. All review will be done by Internal examiners</p>
	<p>R3.1</p>	
<p>A</p>	<p>Formulation of Work Flow or Block Diagram: All objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are clearly specified</p>	<p>CO1</p>

	B	Relevancy of theory if any with respect to the Problem Identified: Applying the theory correctly and clearly establishes their relevance	CO1
	C	Initial Implementation: Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.	CO2
R3.2			
	A	Data Collection tools if any required to be developed	CO3
	B	Testing the reliability and validation of the data collection tool.	CO3
	C	Data collection, sampling design and collection of data scheduling	CO4
R3.3			
	A	Explanation of the purpose and need of the problem identified: Detailed and extensive explanation of the purpose and need of the project	CO5
	B	Work flow followed and specified: mainly data collection both primary or secondary	CO6
	C	Scrutiny of data and validating the data.	CO6
Oral Communication (Presentation), Report Writing and Submission after every review process			
	Mode of examination	CA and oral and written presentation	
	Assessment Criteria	CA	Presentation and report
		25%	75%
	Reference books.	Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i> . Pearson. Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i> . FT Prentice Hall.	

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	POS1	POS2	POS3
CO1	2	1	2	1	3	2	1	1	3
CO2	3	2	2	1	1	2	2	1	1
CO3	2	2	1	1	1	1	1	1	1
CO4	1	2	2	1	3	3	2	1	1
CO5	1	1	2	2	3	3	1	1	1
CO6	2	2	2	1	1	2	2	2	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

RUBRICS FOR RESEARCH BASED LEARNING (RBL -3)
First Review (R1): M.Com,RBL-3_R3.1

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Formulation of Work Flow or Block Diagram (CO No.)	<ul style="list-style-type: none"> All objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are clearly specified. 	<ul style="list-style-type: none"> Good justification to the proposed objectives. Work flow to be followed is specified but detailing is not done. 	<ul style="list-style-type: none"> Incomplete justification to the proposed objectives. Steps are mentioned but unclear. 	<ul style="list-style-type: none"> Only some objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are not specified properly.
B.	Relevancy of methods or algorithms with respect to the Problem Identified (CO No.)	<ul style="list-style-type: none"> Project is completely grounded in computing theories and techniques. Applies them to problem correctly and clearly establishes their relevance. 	<ul style="list-style-type: none"> Provides good computing framework for project; applies principles and algorithms correctly to problem domain. 	<ul style="list-style-type: none"> Basic principles and techniques relevant to project are included, but some are missing. Fails to develop complete theoretical or design framework for project. 	<ul style="list-style-type: none"> Basic understanding of computing principles. Fails to apply them within specific problem domain.
C.	Initial Implementation (CO No.)	<ul style="list-style-type: none"> Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem. 	<ul style="list-style-type: none"> Implements the solution in a manner that addresses multiple contextual factors of the problem in a surface manner. 	<ul style="list-style-type: none"> Implements the solution in a manner that addresses the problem statement but ignores relevant contextual factors. 	<ul style="list-style-type: none"> Implements the solution in a manner that does not directly address the problem statement.
D.	Oral Communication (Presentation) (CO No.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CO No.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organised according to the given template 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

		and submitted within the deadline.	follows the given template and submission exceeds the given deadline.	deadline.	
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Second Review (R2): UG_RBL-3_R3.2

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Implementation of all the modules (Debugging the code, if any) (CO Nos.)	<ul style="list-style-type: none"> Code is readable and proper use of either top-down approach / bottom-up approach. The Programme fulfills the requirement of the question and is correct. Maintaining Error log file module wise. 	<ul style="list-style-type: none"> The Programme adheres to part of the question and is correct. Appropriate documentation of Error Log files 	<ul style="list-style-type: none"> The Programme partially adheres to part of the question and is partially correct. No documentation of Error Log files 	<ul style="list-style-type: none"> The Programme does not solve the original problem or is incorrect. No documentation of Error Log files
B.	Integration of all the Modules (CO Nos.)	<ul style="list-style-type: none"> The Programme is completely modular, more than one level of function calls. Modules are integrated smoothly with minimal errors. 	<ul style="list-style-type: none"> The Programme is fairly modular with several function calls. Modules are integrated with errors. 	<ul style="list-style-type: none"> The Programme is partially modular with several function calls. No integration of modules. 	<ul style="list-style-type: none"> The whole Programme consists of the main module only.
C.	Evaluate Outcomes in terms of Objective Achieved (CO Nos.)	<ul style="list-style-type: none"> 80% Objectives are achieved as per time frame 	<ul style="list-style-type: none"> 60 % Objectives achieved as per time frame 	<ul style="list-style-type: none"> 40% Objectives achieved as per time frame 	<ul style="list-style-type: none"> Less than 40% Objectives not achieved as per time frame
D.	Oral Communication (Presentation) (CO Nos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation

<p>E.</p>	<p>Report Writing and Submission (CO Nos.)</p>	<ul style="list-style-type: none"> • All the necessary information is included. • References and citations are appropriate and well mentioned. • Report organized according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> • Necessary information is included with some irrelevant information. • References and citations are appropriate but not mentioned well. • Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> • Important information is left out. • In-sufficient references and citations • Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> • Irrelevant information is included. • References and citations are not appropriate • Not followed the template guidelines.
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Review by internal committee (R3): UG_RBL-3_R3.3

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Explanation of the purpose and need of the problem identified (CO Nos.)	<ul style="list-style-type: none"> Detailed and extensive explanation of the purpose and need of the project 	<ul style="list-style-type: none"> Well explained the purpose and need of the project 	<ul style="list-style-type: none"> Average explanation of the purpose and need of the project; 	<ul style="list-style-type: none"> No explanation of the purpose and need of the project
B.	Work flow followed and specified (Flowchart/ Block Diagram) (CO Nos.)	<ul style="list-style-type: none"> Workflow or steps to be followed to solve the defined problem are clearly specified. 	<ul style="list-style-type: none"> Work flow to be followed is specified but detailing is not done. 	<ul style="list-style-type: none"> Steps are mentioned but unclear. 	<ul style="list-style-type: none"> Incomplete and improper specification.
C.	Project Modules properly Implemented with correct results (CO Nos.)	<ul style="list-style-type: none"> All modules are working with correct output. 	<ul style="list-style-type: none"> Modules are working but with few incorrect output 	<ul style="list-style-type: none"> Few Modules are not working with correct output. 	<ul style="list-style-type: none"> No Module is working.
D.	Oral Communication (Presentation) (CO Nos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (CO Nos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized according to the given template and submitted within the deadline. 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given deadline. 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

Project Implementation Form: RBL-3
First Review (R1):M.Com,_RBL-3_R3.1

Annexure 04

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)				
	POOR – Marks (0 or 1)		System ID	System ID	
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
First Review (R1): UG_RBL-3_R3.1	Formulation of Work Flow or Block Diagram (CO Nos.)	8			
	Relevancy of methods or algorithms with respect to the Problem Identified (CO Nos.)	8			
	Initial Implementation (CO Nos.)	8			
	Oral Communication (Presentation) (CO Nos.)	8			
	Report Writing and Submission (CO Nos.)	8			
Guide's Marks		10			
Total Marks		50			

Signature of Panel Members

Second Review (R2): M.Com_RBL-3_R3.2
Annexure 06

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)				
	POOR – Marks (0 or 1)				
	Sub-Components	Max Marks	System ID	System ID	
			Marks Obtained	Marks Obtained	
Second Review (R2): UG_RBL-3_R3.2	Implementation of all the modules (Debugging the code, if any) (CO Nos.)	8			
	Integration of all the Modules (CO Nos.)	8			
	Evaluate Outcomes in terms of Objective Achieved (CO Nos.)	8			
	Oral Communication (Presentation) (CO Nos.)	8			
	Report Writing and Submission (CO Nos.)	8			
Guide's Marks		10			Signature of Panel Members

Total Marks	50			
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Review by internal committee (R2): M.Com_RBL-3_R3.3

Annexure 08

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project Title:.....

Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)				
	POOR – Marks (0 or 1)		System ID	System ID	
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
Review by internal committee (R2): UG_RBL-3_R3.3	Explanation of the purpose and need of the problem identified (CO Nos.)	8			
	Work flow followed and specified (Flowchart/ Block Diagram) (CO Nos.)	8			
	Project Modules properly Implemented with correct results (CO Nos.)	8			
	Oral Communication (Presentation) (CO Nos.)	8			
	Report Writing and Submission (CO Nos.)	8			
Guide's Marks		10			Signature of Panel Members

Total Marks	50			
Research Paper in Communication (Evaluation will be done in the Next Term:)		Yes / No	Yes / No	

COURSE MODULES:

TERM: FOURTH

School: SSBS		Batch: 2023-2025	
Programme: M. Com.		Current Academic Year: 2024-2025	
Branch: Economics		Term: III	
1	Course Code	MCN207	
2	Course Title	Economics of Growth Development and Planning	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Type	Compulsory	
5	Course Objective	<ol style="list-style-type: none"> 1. The course is about fundamental models used to analyze theoretical and empirical issues in economic growth and development. 2. This course aims to introduce students to the theories, challenges, and policies of development economics and to develop their ability to apply the theories to explain real world cases. 	
6	Course Outcomes	<p>Upon successful completion, students will have the knowledge and skills to:</p> <p>CO1. Acquire a basic understanding of the issues and on-going debates on development economics.</p> <p>CO2. Discuss the important models and theories in economic development and their policy implications.</p> <p>CO3. Apply an analytical framework to understand the important structural characteristics of development.</p> <p>CO4. Understand and evaluate the unevenness in development.</p> <p>CO5. Acquire skills in conducting research related to development issues.</p> <p>CO6. Demonstrate the practical understanding on the Functioning of Economic environment.</p>	
7	Course Description	This course will present an introduction to macroeconomic modeling, particularly economic growth. It will focus both on models of economic growth and their empirical applications, and try to shed light on the mechanics of economic growth, technological change and sources of income and growth differences across countries.	
8	Outline syllabus		CO Mapping
	Unit 1	Economic Growth and Development: Concepts, Patterns and Theories	
	A	Understanding concepts of Growth and Development	CO1,C02
	B	Long Run Growth and Development, Wage parity, Purchasing Power Parity.	CO1,C02
	C	Convergence/Divergence, Real and Nominal parameters of Growth and Development	CO1,C02
	Unit 2	Theories and Growth Models	
	A	Classical and Neoclassical models of growth; Factor accumulation vs. productivity.	CO2, CO4
	B	Solow Model	CO3,CO4

C	Endogenous Growth Models; Increasing v. Constant v. Diminishing Returns.	CO3,CO4	
Unit 3	Sectorial Aspects of Development		
A	Role of agriculture in economic development; Efficiency and productivity in agriculture, New technology and sustainable agriculture; Globalization and agricultural growth;	CO3,CO4	
B	Rationale and pattern of industrialization in developing countries; the choice of techniques and appropriate technology and employment; Efficiency of small-scale vs. large-scale production; Terms of trade between agriculture and industry;	CO4, CO5,CO6	
C	Infrastructure and its importance; Labour markets and their functioning in developing countries.	CO4, CO5	
Unit 4	Social and Institutional Aspects of Development		
A	Development and underdevelopment – Perpetuation of underdevelopment; Poverty – Absolute and relative; Population problem and growth pattern of population –	CO4, CO5	
B	Measuring development and development gap – Per capita income, inequality of income, Human development index and other indices of development and quality of life – Food security, education, health and nutrition; Human resource development;	CO4, CO5,CO6	
C	Theory of demographic transition; Population as limits to growth and as ultimate source – Population, poverty and environment; Economic development and institutions – markets and market failure, state and state failure, issues of good governance.	CO4, CO5	
Unit 5	Trade and economic development,		
A	International trade as engine of growth; Static and dynamic gains from trade; Prebisch, Singer and Myrdal thesis vs. free trade;	CO4, CO5,CO6	
B	Export-led growth; Dual gap analysis; Balance of payments;	CO4, CO5	
C	Tariffs and effective protection; Post-GATT international economic order; WTO and developing countries.	CO4, CO5,CO6	
Mode of examination	Theory/ Practical/ Project Assignment / Quiz		
Weightage Distribution	CA	MTE	ETE
	25%		75%
Text book/s*	Acemoglu, Daron. <i>Introduction to Modern Economic Growth</i> . Princeton University Press, 2009. ISBN: 9780691132921.		
Other References	1. Adelman, I. (1961), <i>Theories of Economic Growth and Development</i> , Stanford University Press, Stanford.		

		<p>2. Behrman, S. and T. N. Srinivasan (1995), Handbook of Development Economics, Vol. 3, Elsevier, Amsterdam.</p> <p>3. Brown, M. (1966), On the Theory and Measurement of Technical Change, Cambridge University Press, Cambridge, Mass.</p>	
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Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	2	2	2	2	3	2
CO.2	3	2	2	3	2	2	2	2	2
CO.3	3	3	2	2	2	2	2	2	3
CO.4	2	2	3	2	3	2	2	2	2
CO.5	2	2	2	3	2	2	2	2	3
CO6	1	2	1	2	1	1	2	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SSBS		Batch: M.Com 2023-2025	
Programme: M.Com		Current Academic Year: 2024-2025	
Branch:		Term: IV	
1	Course Code	MCN206	
2	Course Title	Advanced Auditing	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Type	Compulsory	
5	Course Objective	<p>This subject aims to-</p> <ol style="list-style-type: none"> This subject aims to provide working knowledge and understanding of the concept of Auditing and an overview of the process of carrying out the assurance engagements. Explain the concept of audit and assurance and the functions of audit, audit planning, describing evidences required for audit, the scope and functions of internal and external audit. Describe and evaluate internal controls, techniques and methods of vouching, audit through IT systems by identifying and communicating risks and making appropriate audit reports. 	
6	Course Outcomes	<p>CO1: Define and describe the objective and general principles of Audit and Assurance engagements.</p> <p>CO2: Identify the significance of auditing and assurance principles & extend the linkage for developing a foundation to apply the theoretical concepts in understanding the process of auditing & assurance related engagements.</p> <p>CO3: Apply & carry out the preparation of an Audit Plan along with its execution through IT enabled procedures and further understanding the use and evaluation of Internal and External control systems by Auditors.</p> <p>CO4: Explain the Concept of Evidences and vouching for general and specific transaction, verification of physical evidences.</p> <p>CO5: Analysis & preparation of Audit reports.</p> <p>CO6: Review & Assessment of Audit reports & opinions.</p>	
7	Course Description	<p>The course is aimed for the students Studying M.COM. The goal of this course is to provide students with an understanding and overview of Audit and assurance done on financial statements taking into consideration the current practices adopted globally. The course introduces audit and assurance as a service, its regulation standards and the process of audit along with risk assessment to the students. The aim of this course is to ensure students understand the different aspects of auditing & assurance process, the assessment of internal controls, documentation and gathering of evidence, reporting through system based framework.</p>	
8	Outline syllabus		CO Mapping
	Unit 1	Fundamentals of Auditing and Assurance-Framework	
	A	Introduction to the concept of Auditing and Assurance. Meaning of Audit, Nature and Scope of Auditing, Benefits of Auditing & Limitation of Auditing.	CO1, CO2
	B	Audit Process, Role of Auditor, Classification of Audits, Kinds of Auditing	CO2,CO3

	C	Internal Audit and Governance, Differences between External and Internal Audit, The Scope of Internal Audit Function.	CO1,CO3						
	Unit 2	Conducting an Audit Planning and audit evidence							
	A	Audit Plan & Audit Programme, Planning the audit, Need of audit Programme, Audit Working papers and obtaining certificate from Management.	CO2,CO3						
	B	Assessment of Audit Risks –Understanding the entity and its environment – Frauds –Audit planning process and Documentation.	CO2,CO4						
	C	Nature of Audit Evidence, Essentials of Audit evidence, Factors considered while obtaining audit evidence and techniques of obtaining Audit evidence. Methods of collecting audit evidence	CO3,CO5						
	Unit 3	Internal Control and System based audit							
	A	Internal Control Systems – Concept, Objective of Internal control, Classification of controls, Characteristics of Internal control, Statutory Auditor, Limitations of Internal Control.	CO1,CO4						
	B	System based audit test, Audit sampling, Internal Check and Internal Audit, External Audit	CO2,CO3						
	C	System based audit term – Procedural test, compliance test, weakness test, surprise checks.	CO3,CO5						
	Unit 4	Vouching and Verification							
	A	Vouching and Verification – meaning and principles, Bank reconciliation statement.	CO1,CO3						
	B	Vouching of trading transactions – Purchase, Purchase return, Sales, sales return, goods sent on approval and consignment, salaries and wages, travelling expences, donations, royalties, income from various sources, band debts.	CO2,C04 CO5						
	C	Vouching of special transactions, Examination of books of accounts, Audit of incomplete records.	CO3,C04,CO5						
	Unit 5	Auditor’s Report							
	A	Scope of auditor’s report- auditor’s powers and duties, special enquiries, statement of facts and opinions	CO3,CO4,CO6						
	B	Reporting on additional matters having adverse effects on the company, reporting requirements in banking and insurance companies.	CO4,CO5,CO6						
	C	Contents of Audit report, Diff b/w auditor’s report and certificate, Types of report, Disagreement with the management, Qualification of audit reports.	CO3,CO4,CO6						
	Mode of examination	Theory							
	Weightage Distribution	<table border="1"> <tr> <td>CA</td> <td>MTE</td> <td>ETE</td> </tr> <tr> <td>25%</td> <td></td> <td>75%</td> </tr> </table>	CA	MTE	ETE	25%		75%	
CA	MTE	ETE							
25%		75%							
	Text book/s*	<ol style="list-style-type: none"> Kamal Gupta, Ashok Arora : Fundamentals of Auditing: Tata McGraw Hill Education Limited Kamal Gupta : Contemporary Auditing: Tata McGraw Hill Education Limited 							
	Other References	<ol style="list-style-type: none"> Audit and Assurance ,Kaplan Publishing ,2016 Audit and Assurance ,BPP learning Media Ltd Institute of Chartered Accountant of India –Auditing and Assurance Standards. 							

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	2	1	2	2	2	1
CO2	2	2	2	-	-	-	1	1	-
CO3	3	3	2	2	1	2	2	1	2
CO4	2	1	2	2	2	2	1	2	2
CO5	3	1	2	1	1	1	-	1	-
CO6	2	1	1	2	1	2	1	1	3

1-Slight (Low), 2-Moderate (Medium), 3-Substantial (High)

	School: SSBS	Batch : 2023-2025
	Programme: M.COM	Current Academic Year: 2024-2025
	Branch:	Term:: IV
1	Course Code	MCN208
2	Course Title	Goods and Service Tax
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
	Course Status	Compulsory
5	Course Objective	<p>1.To provide basic knowledge about GST and Custom laws under different provisions of the Goods and Service tax in India</p> <p>2. Describe the overview of GST and its implications</p> <p>3. Computation and analysis of input tax credit</p> <p>4. Examine and Valuation of GST</p> <p>5. Demonstrate the various provisions of tax laws for Customs</p>
6	Course Outcomes	<ol style="list-style-type: none"> 1. To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period. 2. Importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development. 3. To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy. 4. Implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes. 5. To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns. 6. To demonstrate the practical understanding of the GST Compliances under GST laws.
7	Course Description	<p>The learning Goods and Services Tax (GST) enables the commerce students and the business community to ease interaction with GST authorities. Especially for the students it will give the scope for self-employment as well as for getting good jobs of the competitive market.</p> <p>The proposed course will definitely helpful to gain the benefits of studying GST. The lectures will provide the students with knowledge and skills to describe and explain the application of Goods and Services Tax in business practices.</p> <p>This course is also helpful to gain 4 credits in their academics and which will also build their strong academic records.</p>

7	Outline syllabus:			CO MAPPING
7.01	M.COM A	Unit A	Introduction of Indirect Taxation and GST – (4L + 1W)	
7.02	M.COM A1	Unit A -1 Introduction	Background of indirect tax, Difference between Direct & Indirect Need for GST in India, Taxes/Duties to be Subsumed in GST, its Advantages , Features of GST,	CO-1
7.03	M.COM.A 2	Unit A – 2 Understanding Models of GST	GST in India: An Introduction, How it Works & its Advantages, Features of GST, Models of GST.	CO-1
7.04	M.COM.A 3	Unit A – 3 Types and exemptions	Structure and type of taxes , Exemption from tax	CO-1
7.05	M.COM.B	Unit B	Overview of GST — (4L + 2W)	
7.06	M.COM.B 1	Unit B – 1 Rate and liability	Rate of GST, Liability of the tax payer	CO-2-3
7.07	M.COM.B 2	Unit B – 2 Understanding of composite and mixed supply	Basic Concepts – Supply, Composite and Mixed supplies, Time and Value of Supply; Charge of tax	CO-2-3
7.08	M.COM.B 3	Unit B – 3 Registration process	Registration process and purpose of registration, How to fill the registration Form with practical case study	CO-2-3
7.09	M.COM.C	Unit C	Levy and exemption from tax-(4L+3W)	
7.10	M.COM.C 1	Unit C – 1 Input tax credit	Input tax credit- meaning and process, Who can claim IT, What can be claimed as ITC. Calculation of input credit tax. Exemption from GST	CO-2-4
7.11	M.COM.C 2	Unit C – 2 Reversal of input tax credit	Reversal of Input Tax Credit, Reconciliation of ITC, Documents required for claiming ITC	CO-2-4
7.12	M.COM.C 3	Unit C – 3 In put service Distribution	Input Service Distributors- Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit	CO-4
7.13	M.COM.D	Unit D	Valuation and payment of GST (6L)	
7.14	M.COM.D 1	Unit D – 1 CGST, SGST and IGST	CGST, SGST and IGST, valuation rules, calculation of CGST and SGST	CO-2-5
7.15	M.COM.D 2	Unit D – 2 GST On Service Industry	GST on services industry, service rate, impact of GST on services industries	CO-2-3-5
7.16	M.COM.D 3	Unit D – 3 Billing and return	GST billing and return filing and Due dates	CO2-3-5-6
7.17	M.COM.E	Unit E	Custom Law- – (6L + 2 W)	

7.18	M.COM.E 1	Unit E – 1 Concept of Custom laws	Basic concepts of Customs Law Nature of custom duty, Key Terms used in Custom Law.	CO-2-5-6	
7.19	M.COM.E 2	Unit E – 2 Types of Custom duties	Types of customs duties, Anti-Dumping Duty, Safeguard Duty	CO-5,CO6	
7.20	M.COM.E 3	Unit E – 3 Valuation of Custom Duties	Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions etc.	CO-5,CO6	
References					
	Text book	Nitya Tax Associates : Basics of GST, Taxmann Publications Pvt. Ltd., New Delhi			
	Other reference	<ul style="list-style-type: none"> Rajat Mohan (C.A.) and Dr. Harsh Vardhan : Illustrated Guide to Goods & Service Tax, Taxmann Publications Pvt. Ltd., New Delhi V.S Datey: indirect taxes: Law & Practices, Taxmann Publications Pvt. Ltd., New Delhi Navman's Introduction to GST by Dr Himani Gupta; Shri Navman Publications Aligarh 			
	Mode of examination	Theory/Jury/Practical/Viva			Theory
	Weightage Distribution	CA	MTE	ETE	
		25%		75%	

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	1	1	1	1	1	1
CO2	2	2	2	1	-	1	1	1	1
CO3	2	2	2	1	1	-	1	1	1
CO4	2	2	2	2	-	1	1	1	1
CO5	2	2	2	1	-	-	1	1	1
CO6	2	2	2	1	1	1	1	1	1

1-Slight (Low), 2-Moderate (Medium), 3-Substantial (High)

School: SSBS		Batch : 2023-2025
Programme: M.Com.		Current Academic Year: 2024-2025
Branch:		Commerce
1	Course Code	MCN209
2	Course Title	RISK MANAGEMENT THROUGH DERIVATIVES
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
Course Type		Elective
Course Requisite		Attendance: Students are required to have a minimum of 75% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.
5	Course Objective	The course aims primarily to acquaint participants with the basic logic of different types of financial innovations (derivatives, their processes, products & institutions) and develop a framework for financial engineering. The primary focus of the course is on analyzing the various derivative instruments keeping in view the domestic as well as global scenario.
6	Course Outcomes	On completion of this module the student will be able to: CO 1 explain the risks and different ways of managing risk CO 2 describe the various derivative products and participants & functions of derivative markets CO 3 illustrate the basic Mechanism of a Future Contract – Pricing of Futures CO 4 analyse the option based strategies CO 5 categories the various types of swaps CO6 develop the suitable strategy for risk hedging by using the different derivative products

7	Course Description	Due to globalisation and liberalisation process initiated by the states all over the world, the international trade and financial markets have grown in multifold resulting into rising level of all types of risks for market participants such as market risk, interest rate risk, foreign exchange risk and price risk. Managing all these risks is essential and significant to be successful in financial and trading activities. Financial Derivatives like options, futures, forwards and swaps have emerged in the financial markets to handle and manage such risks.
8	Outline syllabus	CO Mapping
	Unit 1	Financial Derivatives: An Overview
	A Introduction – Risk Management	Meaning of Risk, Types of business risks Managing Risk Measurement of risk Risk Manager’s role and responsibilities Limitations of risk management
	B Overview of Derivatives	Derivative Contracts, Products, Participants and functions, Types of Derivatives, Significance of derivatives, Derivatives market in India
	C Forwards and Futures	Forward contracts, limitations of forward markets, Introduction to futures, Distinction between futures and forwards Contracts, Futures Terminology, Pricing of Forward/Futures Contracts, Types of Futures.
	Unit 2	Understanding of Index Derivatives and Stock Futures
	A Index Futures	Index derivatives, Forward Contracts on Indices, Payoff for derivatives contracts, Payoff for futures, Applications of Index Futures.
	B Stock Futures	- Forward Contracts on Stocks, - Features and Specifications of Stock Futures
	C Pricing Stock	- Pricing equity index futures, Pricing stock futures
		CO 1, CO 6
		CO 1, CO 2
		CO 1, CO 2
		CO 2, CO 3, CO 6
		CO 2, CO 3
		CO 3 CO 06

	and Index Futures	- Cross hedging, Stock index futures, Rolling the hedge forward	
	Unit 3	Understanding of the valuation concept of options	
	A Options - Basics	Meaning of Option, Terminology of Options, Types of Options.	CO 2, 4
	B Option Pricing-I	Introduction –Intrinsic Value and Time Value, Boundary Conditions for Option Pricing.	CO 2, 4
	C Option Pricing-II	- Valuation and pricing of options: Binomial Option Pricing Model - Black-Scholes Option Pricing Model - Put Call Parity	CO 2, 4
	Unit 4	Analysis of option based strategies	
	A Bullish Strategies	An introduction and analysis of various types of Bullish Strategies e.g.- Long Call, Short Call, Covered Call, Protective put, Call Bull Spread, Put Bull Spread and Straps.	CO 4,6
	B Bearish Strategies	An introduction and analysis of various types of Bearish Strategies - Short Call, Long put, Call Bear Spread, Put bear Spread, and Strips.	CO 4, 6
	C Neutral Strategies	An introduction and analysis of various types of Neutral Strategies – Long Straddle, Short Straddle, Long Strangle, Short Strangle, Call time Spread, Put Time Spread, Long Call Butterfly, Short Call Butterfly etc.	CO 4, 6
	Unit 5	Understanding of the Concept of Financial Swaps	
	A Introduction of Swaps	Evolution and Definition of swaps, Features of Swaps, Advantages, Disadvantages and Usage of swaps, Special Terms in Swap Contracts	CO 2, 5
	B Interest Rate & Currency Swaps	- Introduction and different types of interest rates of swaps. - Purposes of Currency Swaps.	CO5, 5
	C	- Meaning and Valuation	CO 5, 6

Pricing of Swaps	<ul style="list-style-type: none"> - Swap Valuation Models - Types of Swap Risks - Market simulation lab sessions on internet based software to develop trading skills for derivative market. 			
Mode of examination	Theory /Practical/Viva			
Weightage Distribution	CA	MTE	ETE	
	25%		75%	
Text book/s*	Financial Derivatives: Theory, Concepts and Problems --- Gupta, S L (PHI Learning Pvt. Ltd, Delhi)			
Other References	<ol style="list-style-type: none"> 1. Derivatives – Principles and Practice; Sundaram, Das (McGraw Hill Education, Indian Edition) 2. Dubofsky, David A; Miller, Thomas W (Oxford University Press) 3. Financial Engineering --- Marshall, John F; Bansal, Vipul K (Prentice Hall of India) 4. Financial Derivatives --- Kumar, S S S (Prentice Hall of India) 5. Derivatives & Risk Management, 1e --- Varma, J R (Tata McGraw- Hill Publishing Company) 6. Derivatives and Risk Management --- Srivastava Rajiv (Oxford University Press) <p>Journals/ Magazines: Students are advised to refer to the current and back issues of the Journal of Chartered Financial Analyst, The Journal of Finance, The Journal of Derivatives, Economist, Fortune, Outstanding Investor Digest etc. which incorporate many papers that are both deeply rooted in the academic literature and understandable by practitioners.</p> <p>Online Resources:</p> <p>www.capitalideasonline.com www.sebi.gov.in www.capitalmarket.com www.icicidirect.com www.bseindia.com www.nse-india.com www.debtonnet.com</p> <p>www.amfiindia.com www.nsd.co.in www.bondmarkets.com www.motilaloswal.com</p>			

Programme Outcome Vs Course Outcomes Mapping Table

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	-	-	-	1	2	1
CO2	2	3	2	1	-	-	1	2	1
CO3	2	3	2	-	-	-	1	2	2
CO4	2	3	2	-	-	-	1	2	2
CO5	2	3	2	-	-	-	1	2	1
CO6	2	3	2	2	1	3	1	2	2

Average

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

School: SSBS		Batch : 2023-2025
Programme: M.Com		Current Academic Year: 2024-2025
Branch:		Term: IV
1	Course Code	MCN210
2	Course Title	International Finance Management
3	Credits	5.
4	Contact Hours (L-T-P)	5-0-0
	Course Type	Elective
5	Course Objective	<p>This course aims the students to:</p> <ul style="list-style-type: none"> • Provide the students with an in-depth knowledge of international finance fundamentals and an overview about the types of financial management problems confronted by the modern day Multinational and Transnational Corporations. • Introduce to the International finance theory International financing/investing activities/ Working and International financial markets. • Describe the international monetary system and the foreign exchange markets .Examine the Balance of Payments (BOP) data and determine its implications for international competition. • Develop knowledge, capability, and skills necessary for making sound financial decisions for a multinational firm in a global environment.
6	Course Outcomes	<p>The student will be able to</p> <p>CO1: Define International Financial & Monetary Environment and recognize the nature & scope of International Financial functions in the operation of a MNC.</p> <p>CO2: Identify risk relating to exchange rate fluctuations and develop strategies to deal with them.</p> <p>CO3: Discover & appraise investment & financing opportunities in the international environment</p> <p>CO4: Explain & analyze various aspects of international financial management including the operations of currency markets, capital structure, capital budgeting and short term working capital needs in international business environment.</p> <p>CO5: Evaluate foreign direct investment and international acquisition opportunities.</p> <p>CO6: Develop strategies to deal with other types of country risks associated with foreign operations.</p>
7	Course Description	This course is concerned with the financial management of the firms that operate in the increasingly globalized business environment. Emphasizing broad concepts and real-world practices rather than extensive quantitative material, the course offers a concise introduction to international finance and provides a clear, conceptual framework for analyzing key financial decisions in

		multinational firms. The approach of the course is to treat international financial management as a natural and logical extension of the principles learned in the introductory financial management course.	
8	Outline syllabus		CO Mapping
	Unit 1	International Financial and Monetary Environment	
	A	International Business and its modes, MNC: the Key participants in International Financial functions, Nature of International Financial Functions and the Scope of IFM. Issues in Financial decisions of a Multinational firm.	CO1,CO3,
	B	IFM v/s Domestic Financial Management, Understanding of International Flow of Funds :	CO1,CO3
	C	Balance of Payments, Capital Account Convertibility. International Liquidity & Bretton Woods System of Exchange rates.	CO1,CO3
	Unit 2	Foreign Exchange Market	
	A	Understanding of the Foreign Exchange Market, Participants in the FE Market	CO2,CO3
	B	Quoting in the FE Market, Settlements	CO2, CO3,CO4
	C	Adjustment of Demand and Supply on the Spot Market, Process of Arbitrage, Forward Rate, Speculation in the Forward Market.	CO2,CO3,CO 4
	Unit 3	International Investment Decisions	
	A	Foreign Direct Investment- Theories of FDI and Costs and benefits of FDI.	CO2,CO3,CO 4
	B	International Capital Budgeting- Evaluation criteria, Computation of Cash flows, Cost of Capital and Adjusted present value approach, Sensitivity analysis	CO3,CO4
	C	Non Financial Factors in Capital Budgeting/ Evaluation and Management of Political Risks./International Investment.	CO3,CO4
	Unit 4	International Financial Decisions	
	A	Overview of the International Financial Market- Channels for International Flow of Funds, Selection of Sources and forms of Funds.	CO2,CO3,CO 4,C05
	B	The World Bank and International Finance Corporation Asian Development Bank, The Process of Internationalisation and International Banking, Direction and purposes of lending and Lending risk.	CO2,CO3,CO 4,
	C	Global Cash Management and Control of International Banks. International Financial Market instruments and Financial Swaps.	CO3,CO3,CO 4
	Unit 5	International Working Capital and Miscellaneous Issues	
	A	International Working Capital policy, Basics of managing cash and Near Cash assets, Management of Receivables and Inventory, Financing of current assets.	CO4,CO5,CO 6
	B	Financing of Foreign trade and modes of payment in International trade.	CO4,CO5,CO 6
	C	International Accounting, Indebtedness and International Taxation	CO4,CO5,CO 6

	Mode of examination	Theory			
	Weightage Distribution	CA	MTE	ETE	
		25%		75%	
	Text book/s*	Vyuptakesh Sharan, International Financial Management, Prentice Hall of India.			
	Other References	P.G.Apte, International Financial Management, Tata McGraw-Hill, New Delhi, 2004. Alan C.Shapiro, Multinational Financial Management, 4/e, Prentice Hall India Private Ltd, 2004 Jeff Madura, International Financial Management, 6th edition, Thomson Publications.			

Course Articulation Matrix

POs COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	1	1	1	1	1	1	1
CO2	1	2	2	2	1	1	2	1	2
CO3	2	3	3	3	-	1	1	2	2
CO4	1	2	2	2	1	1	1	2	2
CO5	2	2	2	2	1	1	2	2	2
CO6	2	2	2	2	1	1	2	2	2

1-Slight (Low) 2-Moderate (Medium) 3-Substantial (High)

School: SSBS		Batch: 2023-2025
Programme: M.Com.		Current Academic Year: 2024-2025
Branch:		Term:: FOURTH
1	Course Code	RBL004
2	Course Title	Research Based Learning :4 (RBL4)
3	Credits	4
4	Contact Hours (L-T-P)	0-0-8
	Course Status	Compulsory
5	Course Objective	The purpose of this course is that the student can publish the work of research.
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able the manage data CO2: The student is able to demonstrate the data analysis CO3: The student is able to draw inferences from the available data. CO4: The student is able to represent the data analysis. CO5: The student will compile the study in form of project or research paper. CO6: The student will be able to publish research paper/patent/prototype/copyright.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of M.Com. /B.com /BA (eco) the Research based learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (2 credit), and sixth Term: (2 credit). The course content includes: <ul style="list-style-type: none"> Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified

	<p>problem through extensive literature.</p> <ul style="list-style-type: none"> • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>	
	RBL 3: The review of work in progress would be in two phases in RBL 2(R1 and R2) Annexure R4.1/R4.2/R4.3/R4.4/10/12/14/16. All review will be done by Internal examiners	
R4.1		
A	Overall Project Implementation: All defined objectives are achieved.	CO1
B	Data analysis/product analysis	CO1
C	Synchronization of Design & Implementation	CO2
R4.2		
A	Enhanced Implementation/ completion of objective number: Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.	CO3
B	Result Verification: The project is completely tested against the requirements mentioned in the objectives of the project.	CO3
C	Validity of Result, Assumption and System Model if any	CO4
R4.3		
A	Quality of Solution/ Result analyses: All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.	CO5
B	Result Analysis, discussion, conclusion and Future Suggestions: Results are presented in very appropriate manner in project	CO6

		report. Project work is well summarized and concluded. Future extensions in the project are well specified.	
		R4.4(External)	
	A	Objectives and information Methodology of the Proposed Work: All objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are clearly specified	CO5
	B	All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion.	CO6
	C	Project demonstration /final presentation	CO6
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of examination	CA and oral and written presentation	
	Assessment Criteria	CA	Presentation and report
		25%	75%
	Reference books.	Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach.</i> Pearson. Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition.</i> FT Prentice Hall.	

Course Articulation Matrix

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	POS1	POS2	POS3
CO1	1	2	2	1	1	3	1	2	1
CO2	1	2	1	2	3	2	2	2	2
CO3	2	2	2	1	2	2	1	1	3
CO4	3	2	2	2	3	1	2	2	2
CO5	2	1	1	2	2	2	3	2	1
CO6	1	3	2	1	1	2	3	1	1

1-Slight (Low)

2-Moderate (Medium)

3-Substantial (High)

RUBRICS FOR RESEARCH BASED LEARNING (RBL -4)
First Review (R1): M.Com RBL-4_R4.1

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A	Overall Project Implementation (PO No.)	<ul style="list-style-type: none"> All defined objectives are achieved. Each module working well and properly implemented All modules are well integrated and system working is accurate. 	<ul style="list-style-type: none"> All defined objectives are achieved. Each module working well and properly implemented Integration of all modules not done and system working is not very satisfactory. 	<ul style="list-style-type: none"> Some of the defined objectives are achieved. Modules are working well in isolation and properly implemented. Modules are not properly integrated. 	<ul style="list-style-type: none"> Defined objectives are not achieved. Modules are not in proper working form that further leads to failure of integrated system.
B.	Synchronization of Design & Implementation (PO No.)	<ul style="list-style-type: none"> All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Most of the outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Only few of the outcomes/ outputs are tied to proposed objectives so need major improvement. 	<ul style="list-style-type: none"> The outcomes/ outputs are not clearly tied to proposed objectives.
C	Oral Communication (Presentation) (PO No.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
D	Report Writing and Submission (PO No.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organised according to the 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

		given template and submitted within the deadline.	the given template and submission exceeds the given deadline.	exceeds the given deadline.	
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Second Review (R2): M.Com_RBL-4_R4.2

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A	Enhanced Implementation/ completion of objective number (COs Nos.)	<ul style="list-style-type: none"> Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem. 	<ul style="list-style-type: none"> Implements the solution in a manner that addresses multiple contextual factors of the problem in a surface manner. 	<ul style="list-style-type: none"> Implements the solution in a manner that addresses the problem statement but ignores relevant contextual factors. 	<ul style="list-style-type: none"> Implements the solution in a manner that does not directly address the problem statement.
B	Result Verification (COs Nos.)	<ul style="list-style-type: none"> The project is completely tested against the requirements mentioned in the objectives of the project. 	<ul style="list-style-type: none"> Verification of project is satisfactory. 	<ul style="list-style-type: none"> Little verification of project is accomplished. 	<ul style="list-style-type: none"> No verification of project is accomplished.
C	Validity of Result, Assumption and System Model (COs Nos.)	<ul style="list-style-type: none"> Validation options are identified across all the levels. 	<ul style="list-style-type: none"> Validation options are identified across most of the levels (>80% levels have validation options identified). 	<ul style="list-style-type: none"> Validation options are partially identified across most of the levels. 	<ul style="list-style-type: none"> No validation of project is accomplished.
D	Oral Communication (Presentation) (CO Nos.)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E	Report Writing and Submission (CO Nos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

		according to the given template and submitted within the deadline.	partially follows the given template and submission exceeds the given deadline.	submission exceeds the given deadline.	
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Third Review (R3):M.Com RBL-4 R4.3

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A	Quality of Solution/ Result analyses (COs Nos.)	<ul style="list-style-type: none"> All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Most of the outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Only few of the outcomes/ outputs are tied to proposed objectives so need major improvement. 	<ul style="list-style-type: none"> The outcomes/ outputs are not clearly tied to proposed objectives.
B.	Result Analysis, discussion, conclusion and Future Suggestions (COs Nos.)	<ul style="list-style-type: none"> Results are presented in very appropriate manner in project report. Project work is well summarized and concluded. Future extensions in the project are well specified. 	<ul style="list-style-type: none"> Results are presented in good manner in project report. Project work summary and conclusion is not very appropriate. Future extensions in the project are specified. 	<ul style="list-style-type: none"> Results presented are not much satisfactory in project report. Project work summary and conclusion is not very appropriate. Future extensions in the project are well specified. 	<ul style="list-style-type: none"> Results are not presented properly in project report. Project work is not summarized and concluded. Future extensions in the project report are not specified.
C	Oral Communication (Presentation) (COs Nos)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
D	Report Writing and Submission (COs Nos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized according to the given template 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report partially follows the given 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and submission exceeds the given 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

		and submitted within the deadline.	template and submission exceeds the given deadline.	deadline.	
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Review by External Expert (R4): M.ComRBL-4 External

	Parameters	EXCELLENT Marks (>6 to ≤8)	GOOD Marks (>4 to ≤6)	AVERAGE Marks (>1 to ≤4)	POOR Marks (0 or 1)
A.	Objectives and information Methodology of the Proposed Work (COs Nos.)	<ul style="list-style-type: none"> All objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are clearly specified 	<ul style="list-style-type: none"> Few Objectives of the proposed work are well defined; Steps to be followed to solve the defined problem are partially specified 	<ul style="list-style-type: none"> Average justification to the objectives proposed; Steps are mentioned but unclear; without justification to objectives. 	<ul style="list-style-type: none"> Objectives of the work are either not identified or not well defined; Incomplete and improper specification
B.	Synchronization of Design & Implementation (COs Nos.)	<ul style="list-style-type: none"> All outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Most of the outcomes/ outputs are clearly tied to proposed objectives and organized in a tight, logical fashion. 	<ul style="list-style-type: none"> Most of the outcomes/ outputs are clearly tied to proposed objectives but the organization is not clear or logical. 	<ul style="list-style-type: none"> The outcomes/ outputs are not clearly tied to proposed objectives.
C.	Project Demonstration (Modules properly Implemented with correct results) (COs Nos.)	<ul style="list-style-type: none"> All modules are working with correct output. 	<ul style="list-style-type: none"> Modules are working but with few incorrect output 	<ul style="list-style-type: none"> Few Modules are not working with correct output. 	<ul style="list-style-type: none"> No Module is working.
D.	Oral Communication (Presentation) (COs Nos)	<ul style="list-style-type: none"> Contents of presentation are appropriate and well delivered. Proper eye contact with audience and clear voice with good language 	<ul style="list-style-type: none"> Contents of presentation are fine but not well delivered. Eye contact with few people with clear voice 	<ul style="list-style-type: none"> Contents of presentation are appropriate but not well delivered. Eye contact with few people and unclear voice 	<ul style="list-style-type: none"> Contents of presentation are not appropriate and not well delivered. Poor delivery of presentation
E.	Report Writing and Submission (COs Nos.)	<ul style="list-style-type: none"> All the necessary information is included. References and citations are appropriate and well mentioned. Report organized according to the 	<ul style="list-style-type: none"> Necessary information is included with some irrelevant information. References and citations are appropriate but not mentioned well. Report 	<ul style="list-style-type: none"> Important information is left out. In-sufficient references and citations Report partially follows the given template and 	<ul style="list-style-type: none"> Irrelevant information is included. References and citations are not appropriate Not followed the template guidelines.

		<p>given template and submitted within the deadline.</p>	<p>partially follows the given template and submission exceeds the given deadline.</p>	<p>submission exceeds the given deadline.</p>	
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Project Verification and Validation Form: RBL-4
First Review (R1): M.Com_RBL-4_R4.1

Annexure 10

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project

Title:-

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Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Members Committee	
	EXCELLENT – Marks (>6 to ≤8)					
	GOOD – Marks (>4 to ≤6)					
	AVERAGE – Marks (>1 to ≤4)					
	POOR – Marks (0 or 1)					
Sub-Components	Max Marks	System ID	System ID	Marks Obtained	Marks Obtained	
First Review (R1): UG_RBL-4_R4.1	Overall Project Implementation (CO No.)	8				
	Synchronization of Design & Implementation (CO No.)	8				
	Oral Communication (Presentation) (CO No.)	8				
	Report Writing and Submission (CO No.)	8				
	Research Paper in Communication (CO No.)	8				
Guide's Marks	10					
Total Marks	50					Signature of Panel Members

Second Review (R2): M.Com -4_R4.2

Annexure 12

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	

Date of Evaluation	
Guide's Name	

Project
Title:-

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Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Members
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)				
	POOR – Marks (0 or 1)		System ID	System ID	
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
Second Review (R2): UG_RBL-4_R4.2	Enhanced Implementation/ completion of objective number (COs Nos.)	8			
	Result Verification (COs Nos.)	8			
	Validity of Result, Assumption and System Model (COs Nos.)	8			
	Oral Communication (Presentation) (CO No)	8			
	Report Writing and Submission (CO No)	8			
Guide's Marks		10			
Total Marks		50			Signature of Panel Members

Third Review (R3): M.Com RBL-4_R4.3
Annexure 14

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project
Title:-

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Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment(s) by Committee Members
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)				
	POOR – Marks (0 or 1)		System ID	System ID	
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
Third Review (R3): UG_RBL-4_R4.3	Quality of Solution/ Result analyses (COs Nos.)	8			
	Result Analysis, discussion, conclusion and Future Suggestions (COs Nos.)	8			
	Oral Communication (Presentation) (COs Nos)	8			
	Report Writing and Submission (COs Nos.)	8			
Research Paper Publication (COs Nos.)	8				
Guide's Marks	10				
Total Marks	50			Signature of Panel Members	

Review by External Expert (R4): M.Com -4_External
Annexure 16

Name of School	
Name of Department	
Project subject code and Term:	
Academic Session	
Date of Evaluation	
Guide's Name	

Project
Title:-

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Component	RUBRICS FOR RBL-2		Name of Student1	Name of Student2	Overall Comment by External Experts
	EXCELLENT – Marks (>6 to ≤8)				
	GOOD – Marks (>4 to ≤6)				
	AVERAGE – Marks (>1 to ≤4)				
	POOR – Marks (0 or 1)		System ID	System ID	
	Sub-Components	Max Marks	Marks Obtained	Marks Obtained	
Review by External Expert (R4): UG RBL-4 External	Objectives and information Methodology of the Proposed Work (COs Nos.)	8			
	Synchronization of Design & Implementation (COs Nos.)	8			
	Project Demonstration (Modules properly Implemented with correct results) (COs Nos.)	8			
	Oral Communication (Presentation) (COs Nos)	8			
	Report Writing and Submission (COs Nos.)	8			
Guide's Marks		10			
Total Marks		50			
Minimum Criteria to Fulfill in last two Terms: (One Option is applicable for each Grade)					
Maximum 'C' Grade: 01 Research Paper is neither published/ submitted nor accepted OR A prototype is neither developed nor designed with a patent (utility) is not even published	For Other Grades above 'C' Grade: 01 Research Paper is published in SCI/ SCOPUS/ WoS/ PubMed Indexed Journal or 01 Research Paper in Conference Proceedings indexed in SCI/ SCOPUS/ WoS/ IEEE/ MDPI / Elsevier / Springer/ PubMed indexed journals OR A product is fully functional with a patent (utility) is published	'C' Grade / Other Grade above 'C'	'C' Grade / Other Grade above 'C'		Signature of External Experts