अरुणाचल प्रदेश विश्वविद्यालय

ARUNACHAL PRADESH UNIVERSITY

(A State University Established on 1 July 2022 Under the Arunachal Pradesh University Act, 2012)

CURRICULUM AND CREDIT FRAMEWORK FOR FOLLOWING POSTGRADUATE PROGRAMMES IN DEPARTMENT OF COMMERCE

(As Per NEP 2020)

[Effective from the Academic Session 2024-25]

1. **Postgraduate Diploma in Commerce**
2. **One-Year Master in Commerce (With Research)**
3. **Two-Year Master in Commerce (With Research and Without Research)**

Prepared By

DEPARTMENT OF COMMERCE

ARUNACHAL PRADESH UNIVERSITY

Hill Top, Pasighat – 791 103

East Siang District, Arunachal Pradesh, India

1. PREAMBLE

The Department aims to foster students' interest in the business and research. It strives to boost students' employability while also allowing them to contribute to the world of research. The goal of the Department is to help students thrive in their fields, to become good professionals and devoted citizens who are ethical and have high moral values, and to contribute to society in the future. The Department's best practices enable students to comprehend the fundamental concepts and significance of their subject matter, as well as realise their full potential and responsibilities to the institution and society.

2. ABOUT THE DEPARTMENT

The Department of Commerce is one of the pioneering departments of Arunachal Pradesh University. It came into existence in the year 2022 on July 1. However, the department started its function only after the approval of the University in its First Executive Council Meeting held on 23rd May 2023. The formal classes for Master of Commerce started on 22nd August 2023 with 20 students. The department is currently offering M. Com Programme (2-Year Post-graduate Programme) with specialisation in Marketing. PhD Programme in Commerce will also commence from the academic year 2025.

The Department uses project work, group discussion on current issues, presentations, interactive sessions, and lectures to impart knowledge and develop the personality of the students. Additionally, students are exposed to real-world situations through the provision of career guidance and counselling, special talks by experts, field and industry tours, and participation in academic events at universities and other institutions.

3. PROGRAMME OBJECTIVES

PO1. Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organisational, and personal) from different perspectives.

PO2. Problem Solving: Solve problems from the disciplines of concern using the knowledge, skills and attitudes acquired from humanities/ sciences/ mathematics/ social sciences.

PO3. Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO4. Individual and Team Work: Function effectively as an individual, and as a member or leader in diverse teams, and in wide variety of settings.

PO5. Ethics: Understand multiple value systems including your own, the moral dimensions of your decisions, and accept responsibility for them.

PO6. Environment and Sustainability: Understand the impact of technology and business practices in societal and environmental contexts, and sustainable development.

PO7. Self-directed and Life-long learning: Demonstrate the ability to engage in independent and lifelong learning in the broadest context socio-technological changes.

4. PROGRAMME LEARNING OUTCOMES

PLO 1. Students can independently start their own businesses.

PLO 2. The program will help the students to impart relevant skills and competencies necessary to undertake professional certifications, higher education, entrepreneurial activities, and employment.

PLO 3. It will develop the ability to present ideas effectively in multicultural and contextual spaces.

PLO 5. The course will nurture skills to contribute effectively towards societal development.

PLO 6. It will recognize the need for and importance of life-long learning for personal and professional growth.

PLO 7. This course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing the employability options of the students. The curriculum helps instil learnability among students for upskilling and reskilling even in the later part of life.

5. SUMMARY OF THE PROGRAMME

This programme will confer degrees and diplomas as per the guidelines of NEP-2020 and latest UGC guidelines.

DEGREE	COURSE DURATION	ELIGIBILITY
One-Year Postgraduate Diploma in Commerce	2 Semesters	Three-Year Bachelor in Commerce Course.
One-Year Master in Commerce (with Research)	2 Semesters	Four-Year Bachelor in Commerce (Hons.) with Research.
Two-Year Master in Commerce (With Research)	4 Semesters	Three-Year Bachelor in Commerce Course, Four-Year Bachelor in Commerce (Hons.) Course and Four-Year Bachelor in Commerce (Hons. with Research) Course.
Two-Year Master in Commerce (Without Research)	4 Semesters	Three-Year Bachelor in Commerce Course, Four-Year Bachelor in Commerce (Hons.) Course and Four-Year Bachelor in Commerce (Hons. with Research) Course.

6. COURSE STRUCTRE

Course Structure for **One-Year Postgraduate Diploma Programme**, **One-Year Postgraduate Programme (With Research)**, **Two-Year Postgraduate Programme (With Research)** and **Two-Year Postgraduate Programme (Without Research)** in Department of Commerce (Exit Option after First Year of Two Semesters with 40 credits)

Course Structure for ***One-Year Postgraduate Diploma Programme, One-Year Master in Commerce (With Research), Two-Year Master in Commerce (With Research)*** and ***Two-Year Master in Commerce (Without Research)*** in Department of Commerce.

FIRST SEMESTER (SEMESTER I)

Course Code	Course Title	Credit Distribution				Marks		
		L	T	P	Total	IA	TE	Total
COM/MJ/501	Advance Financial Management	3	1	0	4	20	80	100
COM/MJ/502	Business Statistics & Research Method	3	1	0	4	20	80	100
COM/MJ/503	Managerial Economics	3	1	0	4	20	80	100
COM/MJ/504	Marketing Management	3	1	0	4	20	80	100
COM/MJ/505	Principle of Management	3	1	0	4	20	80	100
****Innovative/Skill Development Course**								
Total		**20**				**500**		

SECOND SEMESTER (SEMESTER II)

Course Code	Course Title	Credit Distribution				Marks		
		L	T	P	Total	IA	TE	Total
COM/MJ/551	Corporate Governance, Ethics and Social Responsibility of Business	3	1	0	4	20	80	100
COM/MJ/552	Entrepreneurship Development	3	1	0	4	20	80	100
COM/MJ/553	Financial Planning	3	1	0	4	20	80	100
COM/MJ/554	International Business	3	1	0	4	20	80	100
COM/MJ/555*	Industrial Visit (Project Report)	1	0	3	4	20	80	100
****Innovative/Skill Development Course**								
Total		**20**				**500**		

**After two-week of Industrial visit every student is required to submit a Project Report at the end of the semester for evaluation and grading based on their observation, experiences and knowledge.*
The Project Report may be related to: - a) Accounting and Finance, b) Marketing and Consumer Behaviour, c) Entrepreneurship and Business Start-Up, d) Human Resource Management and Organisational Behaviour, and e) Any other Socio-Economic Aspect.

A student may exit this programme and be awarded the degree, Post Graduate Diploma in Commerce, after One Year or Two Semester with the completion of courses equivalent to 40 credits. OR Entry to One-Year Master in Commerce (With Research)

THIRD SEMESTER (SEMESTER III)

Course Code	Course Title	Credit Distribution				Marks		
		L	T	P	Total	IA	TE	Total
SPECIALISATION IN ACCOUNTING & FINANCE								
COM/DE/601	Accounting Theory & Financial Reporting	3	1	0	4	20	80	100
COM/DE/602	Corporate Tax Planning and Management	3	1	0	4	20	80	100
COM/DE/603	Security Analysis and Portfolio Management	3	1	0	4	20	80	100
SPECIALISATION IN MARKETING MANAGEMENT								
COM/DE/601	Agricultural and Rural Marketing	3	1	0	4	20	80	100
COM/DE/602	Consumer Behaviour and Market Research	3	1	0	4	20	80	100
COM/DE/603	Product and Brand Management	3	1	0	4	20	80	100
SPECIALISATION IN HUMAN RESOURCE MANAGEMENT								
COM/DE/601	Compensation Management	3	1	0	4	20	80	100
COM/DE/602	Human Resource Planning & Development	3	1	0	4	20	80	100
COM/DE/603	Labour Legislations in India	3	1	0	4	20	80	100
MAJOR PAPER FOR ALL SPECIALISATION (Compulsory)								
COM/MJ/604	E-Commerce	3	1	0	4	20	80	100
COM/MJ/605	Strategic Management	3	1	0	4	20	80	100
****Innovative/Skill Development Course**								

Total		20	500
FOURTH SEMESTER (SEMESTER IV)			
Course Code	**Course Title**	**Credit**	**Marks**
COM/RP/699*	Research Project & Dissertation	20	500
Total		**20**	**500**
***At the end of the semester, students must present an individual dissertation of at least 20,000 words based on their chosen research topic, which will be evaluated by internal and external examiners.**			

ENTRY TO TWO-YEAR MASTER IN COMMERCE (WITHOUT RESEARCH)

FOURTH SEMESTER (SEMESTER IV)

Course Code	Course Title	Credit Distribution				Marks		
		L	T	L	T	L	T	L
SPECIALISATION IN ACCOUNTING & FINANCE								
COM/DE/701	Advanced Cost and Management Accounting	3	1	0	4	20	80	100
COM/DE/702	Working Capital Management	3	1	0	4	20	80	100
COM/DE/703	Strategic Financial Management	3	1	0	4	20	80	100
SPECIALISATION IN MARKETING MANAGEMENT								
COM/DE/701	Customer Relationship Management	3	1	0	4	20	80	100
COM/DE/702	Marketing of Services	3	1	0	4	20	80	100
COM/DE/703	International Marketing	3	1	0	4	20	80	100
SPECIALISATION IN HUMAN RESOURCE MANAGEMENT								
COM/DE/701	Dynamics of Industrial Relations	3	1	0	4	20	80	100
COM/DE/702	International Human Resource Management	3	1	0	4	20	80	100
COM/DE/703	Performance and Career Management	3	1	0	4	20	80	100
MAJOR PAPER FOR ALL SPECIALISATION (Compulsory)								
COM/MJ/704	Business Communication	3	1	0	4	20	80	100
COM/MJ/705	Research and Publication Ethics	3	1	0	4	20	80	100
****Innovative/Skill Development Course**								
Total		**20**				**500**		

L: Lecture; T: Tutorial; P: Practical; IA: Internal Assessment; TE: Term-End/Terminal Examination

**As a part of Innovative/ Skill development course the department is planning to initiate three specialized Clubs for Career Development, designed to support students in achieving their professional aspirations. These clubs will be categorized based on students' career interests:

A. Assistant Professor Club
- **Focus:** Prepares students for academic careers by enhancing teaching, research, and presentation skills**.**
- **Activities:** Workshops on teaching methodologies, research paper writing, mock lectures, and mentorship from experienced faculty.

B. Entrepreneurship Club
- **Focus:** Equips aspiring entrepreneurs with the knowledge and skills to start and manage businesses successfully.
- **Activities:** Idea pitch sessions, business plan development, case studies of successful startups, and interactions with industry leaders.

C. Civil Service Club
- **Focus:** Supports students preparing for civil service exams by honing analytical, decision-making, and communication skills.
- **Activities:** Mock interviews, group discussions, current affairs sessions, and guidance from civil servants.

These clubs will meet periodically to organize workshops, discussions, and hands-on activities that help students build expertise and confidence in their chosen fields. This initiative will foster career-oriented learning and professional growth among the students.

Syllabus for Master in Commerce
[Two-Year PG Programme with Exit Option after One Year (Two Semesters)]

FIRST SEMESTER (SEMESTER - I)

COM/MJ/501: ADVANCED FINANCIAL MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to impart knowledge on the fundamentals of finance function in business and to develop skills in financial analysis and decision making.*

Learning Outcome*: After completing this course, the students will be able to:*

1. *Understand the basics of financial management and discuss various sources of finance in business.*
2. *Solve problems relating to the capital budgeting and understand the theories of capital structure and analyse the factors affecting capital structure.*
3. *Analyse and solve problems relating to the types of leverages to take financial decisions.*
4. *Understand the theories of dividend and to analyse the elements of working capital management for efficient management of short-term finance.*

UNIT - I: Introduction:

Nature and scope, objectives of financial management – Profit maximization Vs. Wealth maximization; Functions and Responsibilities of Finance Manager, Time value of money; Risk and return analysis. Long-term, medium-term, and short-term finance; Emerging dimensions in finance area: Crypto currencies, Block chain.

UNIT - II: Capital Budgeting & Capital Structure:

Nature of Investment Decisions: Investment evaluation method – Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Capital rationing and risk analysis in capital budgeting. Capital Structure Theories: Traditional and M-M hypotheses; determining capital structure in practice.

UNIT - III: Theory of Leverage:

Meaning, types of leverage-Operating, Financial and Combined Leverage: Measurement of leverages; Effects of operating and financial leverage on profit; analysing alternate financial plans combined financial and operating leverage, EBIT and EPS analysis.

UNIT - IV: Dividend Policies and Working Capital:

Determinants of dividend, Theories of dividend: M-M hypothesis, Walter's and Gordon's model, Essentials of a sound dividend policy, Working Capital: Meaning, significance and types of working capital, Estimation of working capital requirement.

REFERENCES:

1. Archer, Stephen, H., Choate G Marc, Racette, George; Financial Management; John Wiley, New York.
2. Bhattacharya, Hrishikesh: Working Capital Management: Strategies and Techniques, Prentice Hall.
3. Block, Stanley B, Geoffrey A Hilt: Foundations of Financial Management; Richard D. Irwin, Homewood, Illinois.
4. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill; New York.
5. Chandra, Prasanna: Financial Management, Tata Mc Graw Hill.
6. Hampton, John: Financial Decision Making, Prentice Hall.
7. Khan MY, Jain PK: Financial Management; Tata McGraw Hill.
8. Pandey, I.M: Financial Management, Vikas.
9. Pinches, George E: Essentials of Financial Management; Harper and Row, New York.
10. Van Horne, J.C. & J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice Hall.
11. Kothari, R. Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd.
12. Ravi M Kishore. Financial Management-Theory/Problems/Cases: New Delhi: Taxmann publications
13. Robert F. Bruner. Case studies in Finance. New Delhi: Tata McGraw-Hill Pub. Co.
14. Tarika Singh. A Handbook of Case Studies in Finance. Cambridge Scholars Publishing.

Note: The latest edition of the readings may be used.

COM/MJ/502: BUSINESS STATISTICS AND RESEARCH METHOD

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to give an insight to students on certain statistical techniques which are helpful in business data analysis and interpretation.*

Learning Outcome*: After completing this course, the students will be able to:*

1. *Understand the process and techniques of conducting research*.
2. *Understand the different sampling techniques used in research.*
3. Understand the theoretical distribution and application of data analysis techniques.
4. Develop and test different types of hypotheses.

UNIT I: Research Design:

Formulating research problem, developing research proposal – Research Objectives; Hypotheses; Determining Research Design; Types and techniques of Research; Sources of Data: Secondary Data Sources, Primary Data Collection Methods; Questionnaire Preparation; Scaling Techniques and Attitude Measurement; Reliability and Validity Assessment.

UNIT II: Survey Design & Data Collection:

Census and Survey Methods; Designing Sample Survey – Defining universe, Determining Sampling Frame, Sampling Unit, Sampling Method and Sample Size, Survey Errors – Sampling vs. Non-Sampling Errors; Types of non-sampling errors and ways to deal with them.

UNIT III: Theoretical Distribution and Data Analysis:

Theoretical Distribution- Binomial, Normal; Univariate, Bivariate & Multivariate Data Analysis; Concepts & Applications of Multiple Regressions.

UNIT IV: Hypothesis Development and Testing:

Hypothesis, Need for hypothesis, Conditions of hypothesis, Procedure for Hypothesis Testing, Hypothesis Testing for population parameters of large and small samples t -Test, F test, Z Test, One and two tailed ANOVA.

REFERENCES:

1. Gupta, C. B: Statistical Methods, Vikas Publishing House.
2. Cooper, D. R. & Schindler, P.S: Business Research Methods, Tata McGraw Hill
3. Elhance & Elhance: Statistical Methods
4. Goon, Gupta & Dasgupta: Basic Statistics, World Press
5. Das, N. G: Statistical Methods (I & II), McGraw Hill Education.
6. Hazarika, P. L: Fundamentals of Statistics, S Chand & Company.
7. Pillai, R.S.N. & Bhagwathi, V: Practical Statistics, S. Chand Publishing.
8. Gupta, S. C: Fundamentals of Statistics
9. Sancheti & Kapoor: Statistics- Theory, Methods and Applications, S. Chand Publishing.
10. Srivastava, Shenoy & Sharma: Quantitative Technique for Managerial Decisions, New Age International Private Limited.
11. Srivastava, T. N. & Rego, Shailja: Business Research Methodology, Tata McGraw Hill.

Suggested Readings:

1. Anderson, Sweeney & Williams: Statisics for business and economic, Thomson-South Western.
2. Field, A: Discovering statistics using IBM SPSS statistics, South Asian Adaptation
3. Shenoy, G.V, Srivastava, UK & Sharma, S.C: Business Statistics, New age international publishers.
4. Beri, G.C: Business statistics, MC Graw Hill.
5. Sharma, J.K: Business statistics,Vikas.
6. Malhotra, N.K & Dash, S: Marketing research- An applied orientation, Pearson.
7. Srivastava, T.N & Rego, S: Business research methodology, McGraw Hill.
8. Mishra, P: Business research methods, Oxford Higher Education.
9. Cooper, D.R, Pamela.S & Sharma, J.K: Business research methods, McGraw Hill
10. Kothari, C.R: Research Methodology, Vikas Publishing House.

Note: Latest edition of the readings may be used.

COM/MJ/503: MANAGERIAL ECONOMICS

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to acquaint the students with the practical applications of economics theories to business decisions.*

Learning Outcome*: After completing this course, the students will be able to:*

1. *Understand economic concepts and tools that have direct managerial applications.*
2. *Develop analytical skills by integrating their knowledge of economic theory with decision-making techniques.*
3. *Use economic models to isolate the relevant elements of a managerial problem, identify their relationships, and formulate them into a managerial model to which decision-making tools can be applied.*
4. *Understand the various market structure as well as national income and employment determination.*

UNIT - I: Introduction:

Managerial Economics: Nature and Significance of Managerial Economics; Applications of Economics in Managerial decision-making; Managerial Economist's Role and Responsibilities; Demand and Supply**:** Firm Demand, Industry Demand; Demand Function and Demand Curve; Demand Elasticity; Supply, Determinants of Supply; Supply Function and Supply Curve; Shortage and Surplus; Market Equilibrium.

UNIT - II: Production Analysis and Cost Analysis:

Production Function: Returns to Scale and Factor; Isoquants, Ridge Lines, Iso-Costs, Least Cost Combination. Cost Function: Types of Cost- Long Run and Short Run Cost; Relational Analysis; Economics of Scale and Economics of Scope; Relations Between Cost and Production.

UNIT - III: Market Structures:

Determination of price and output under different market structures; Pure and Perfect competition; Monopoly vs discriminating Monopoly, Monopolistic competition, and Oligopoly.

UNIT - IV: National Income and Employment Determination:

Consumption Function and Investment Function; Investment Multiplier; Trade Cycles and Business; Behaviour Planned Approach to Economic Development in India.

REFERENCES:

1. Bayes, Michael. R: Managerial Economics & Business Strategy (Irwin Economics), McGraw Hill.
2. Craig, P.H & W, Chris Lewis: Managerial Economics, Prentice Hall of India, New Delhi.
3. Dean, J: Managerial Economics, Prentice Hall of India, New Delhi.
4. Dwivedi, D.N: Managerial Economics, TMG, New Delhi.
5. Hirchey, M: Managerial Economics, The Dryden Press, Fort Worth 2000.
6. Koutsylannis, A: A Modern Micro Economics, COMillan Press.
7. Mehta, P.L.: Managerial Economics, S. Chand, New Delhi.

Note: The latest edition of the readings may be used.

COM/MJ/504: MARKETING MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to familiarize the students with the concepts of marketing to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.*

Learning Outcome*: After completing this course, the students will be able to:*

1. *Understand the marketing concept, mix and its implications on Indian economy.*
2. *Classify products, its strategic implications and pricing.*
3. *Explain and apply market segmentation, targeting & positioning and marketing mix business*
4. *Understand the new developmental issues in marketing.*

UNIT - I: Introduction:

Marketing concept and its Evolution. Marketing mix. Marketing in the Indian economy and its implications. Marketing Environment- Micro and Macro components & their impact on marketing decisions.

UNIT - II: Products and Pricing:

Classification of Products, Product Mix; Product Life Cycle: Strategies & implications; New product development. Objective of pricing and factors affecting price determination; pricing policies.

UNIT - III: Segmentation, Targeting & Positioning and Marketing Mix:

Segmentation - Concept, Need & Benefits. Bases of segmentation for consumer goods and services. Target Market - Concept of Target Markets and criteria for selection. Positioning - Concept of differentiation & positioning, Value Proposition & Unique Selling Proposition. Marketing Mix: elements of marketing mix.

UNIT - IV: Issues and Developments in Marketing:

Social and ethical aspects of marketing, Green marketing, Guerrilla marketing, Rural Marketing, Digital marketing, Social marketing, Database marketing, B2C, B2B and C2C.

REFERENCES:

1. Czinkota, M.R.: International Marketing, Dryden Press Boston.
2. Jain, S.C.: International Marketing, Prentice Hall, New Delhi.
3. Keegan, Wareen J.: The Essence of International Marketing, Prentice Hall, New Delhi.
4. Paliwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, New Delhi.
5. Vasudeva, P.K.: International Marketing, Excel Books, New Delhi.
6. Cherunilam, F.: International Marketing (Text and Cases) Himalaya Publishing House, ND
7. Ramaswamy, V.S. and Namakumari, S. Marketing Management.

Note: The latest edition of the readings may be used.

COM/MJ/505: PRINCIPLE OF MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to provide an understanding of basic concepts, principles and practices of management. The aim is to inculcate the ability to apply multifunctional approach to organisational objective.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *Understand the basic principles of management and the major functions of managers.*
2. *Understand the concept of organisation and organizing.*
3. *Understand the techniques which are used in control at operations levels.*
4. *Understand the basic nature of organisational change and methods to overcome resistance to change.*

UNIT- I: Framework for Management:

Definition, nature, purpose and scope of management, Skills and roles of a manager, functions, principles; Evolution of Management Thought, Scientific Management.

Planning: Types of plans, planning process, Characteristics of planning, Traditional objective setting, Strategic Management, premising and forecasting.

UNIT- II: Organizing:

Organisational design and structure, Coordination, differentiation and integration. Span of management, centralization and de-centralization, Authority & power - concept & distinction, Delegation of Authority. Line and staff organisations.

Staffing: Human Resource Management and Selection, Performance appraisal and Career strategy. Coordination- Concepts, issues and techniques.

UNIT- III: Leading:

Human Factors and Motivation, Leadership, Communication, Teams and Team Work.

Controlling: Concept, planning-control relationship, process of control, Types of Control, Control Techniques.

Organisational Change: Introduction, Resistance to Change, Behavioural Reactions to Change, Approaches or Models to Managing Organisational Change.

UNIT- IV: Decision-Making:

Process, Simon’s model of decision making, creative problem solving, group decision making. Management by Objectives: Management by exception; Styles of management: (American, Japanese and Indian), McKinsey’s 7-S Approach, Self-Management.

REFERENCES:

1. Koontz, H., and Weihrich, H., Essentials of Management: An International, Innovation and Leadership Perspective, McGraw Hill.
2. Tripathi, P.C. &Reddy, P.N. Principles of Managements, Tata McGraw Hill, New Delhi.
3. Heintz Weihrich and Harold Koontz, Management - A Global Perspective, McGraw-Hill International Editions
4. George R. Terry, Stephen G. Franklin, "Principles of Management", Delhi: ALTBS. Publishers & Distributors.

5. Griffin, "Management", Houghton Mifflin Company, Boston, USA
6. James A.F., R. Edward and Daniel R. Gilbert, Jr., "Management", Prentice Hall of India Private Limited.

Note: The latest edition of the readings may be used.

SECOND SEMESTER (SEMESTER - II)

COM/MJ/551: CORPORATE GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to enable the students to familiarize them with the knowledge of emerging trends in good governance practices, ethics, and corporate social responsibility in the global and Indian context.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Understand the basic framework of corporate governance and know about the roles and duties of various stakeholders.*
2. *Analyse the causes of corporate failure and the role of the Whistle-Blower in the corporates.*
3. *Understand the role of ethics in various functional areas of business.*
4. *Examine the role of corporates towards society and its stakeholders and to create a sustainability framework.*

UNIT- I: Concepts and Framework:

Corporate Governance: Meaning and scope, Origin, Practices, Board mechanism, Role and duties of the board- directors-Chairman-Governance committees. Theories and development of corporate governance. Regulatory Framework of Corporate Governance in India; SEBI Guidelines and Clause 49; Reforms in the Companies Act; National Company Law Tribunal (NCLT); Green Governance/ E-Governance.

UNIT- II: Corporate Failures, Whistleblowing and Corporate Governance:

Corporate Failure – Causes, Common governance problems; Policy actions including major codes and standards; Concept of Whistleblowing; Types of Whistleblowers; Whistleblower Policy in India.

UNIT- III: Business Ethics:

Ethics-Meaning, need and importance; Business Values and Ethics: Concept and Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Social Responsibility and Business Ethics; Benefits of adopting Ethics in Business; Ethics Programme; Ethical dilemma in decisions; Code of Ethics; Ethics Committee.

UNIT- IV: Corporate Social Responsibility (CSR):

Corporate social responsibility- meaning and models; CSR and strategy, drivers of CSR; CSR in India; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR Sustainability- Role of company in sustainable development, sustainable reporting, disasters and liability, integrated reporting; Responsible investing

REFERENCES:

1. Blowfield, Michael, & Murray, A: Corporate Responsibility, Oxford University Press.
2. Perrini, F, Stefano, & Antonio Tencati: Developing Corporate Social Responsibility-A
3. European Perspective, Edward Elgar.

4. Mallin & Christine A: Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
5. Sharma, J.P: Corporate Governance & Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.
6. Sharma, J.P., Corporate Governance, Business Ethics & CSR: with case studies and major corporate scandals, Ane Books Pvt Ltd, New Delhi.
7. Fernando, A. C: Corporate Governance: Principles, Policies and Practices, Pearson Education
8. Murthy, C.S.V: Business Ethics and Corporate Governance, Himalaya Publishing House.
9. Robert, A., G. Monks and Nell, Minow (2011). Corporate Governance. John, Wiley & Sons.
10. Satheesh, Kumar, T., N. (2010). Oxford Governance SEBI (2015).
11. Listing Obligations and Disclosure Requirements Regulations Sharma, J., P, (2016).
12. Corporate Governance, Business Ethics and CSR, Tricker, B. (2012), Corporate Governance. Oxford
13. Adrian Cadbury, Corporate Governance and chairmanship: A personal View, Oxford University Press, UK.
14. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press.
15. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
16. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.
17. Geeta D. Rani, and R.K. Mishra, Corporate Governance-Theory and Practice, Excel Books, New Delhi.
18. Anil Kumar, Corporate Governance: Theory and Practice, International Book House, New Delhi.
19. K.V. Bhanumurthy, and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education.
20. Erik Banks, Corporate Governance: Financial Responsibility, Controls and Ethics, Palgrave Macmillan.

Note: Latest edition of the readings may be used.

COM/MJ/552: ENTREPRENEURSHIP DEVELOPMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to equip the learners with basic understanding of entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred career option.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Develop an entrepreneurial mindset and learn to think differently.*
2. *Explain various programme taken to increase entrepreneurship and can identify various opportunities and obstacle in entrepreneurship.*
3. *Develop a business idea by adopting a systematic process and design strategies for successful implementation of ideas.*
4. *Find out various sources of finance for financing new venture.*

UNIT- I: Introduction to Entrepreneurship:

Concept of Entrepreneurship; Types of entrepreneurs; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Managerial vs. entrepreneurial approach; Traits of successful entrepreneurs; Entrepreneurship process; Entrepreneurial challenges.

UNIT- II: Entrepreneurship Development and Leadership:

Theories of entrepreneurial; Entrepreneurial training; EDP programmes; International Entrepreneurship- Opportunities and challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity.

UNIT- III: New Venture Planning:

Stages of starting a New Venture; Innovation- Concept, Types and Sources Methods to initiate ventures; Developing a marketing plan- customer analysis, sales analysis and competition analysis, steps in marketing research; Marketing mix; Business plan- Importance of writing Business plan; Contents of business plan; Designing business processes, location, layout, operation, planning & control; preparation of project report.

UNIT- IV: Financing Venture:

Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing - Commercial Banks & Financial Institutions, Venture Capital; Angel Investors; Private Equity; Lease Financing; Intellectual Property Rights. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

REFERENCES:

1. Arya, K. (2016). Entrepreneurship: Creating and Leading an Entrepreneurial Organisation. Pearson.
2. Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). Entrepreneurship. McGraw-Hill Education.
3. Galindo, C. R. (2018). The Entrepreneur's Guide to Winning: 7 Arts You Need to Master to Win the Game of Business. CreateSpace Independent Publishing.

5. Ramachandran, K. (2014). Entrepreneurship Development: Indian cases on Change Agents. Tata McGraw Hill.
6. Robinson, P. J. (2017). A Guide for Writing Your Business Plan.
7. David H. Holt, Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi.
8. Desai, V. Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House. Mumbai.
9. Hisrich, R., Peters, M., & Shepherd, D. Entrepreneurship. McGraw Hill Education. New York.
10. Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.
11. Mukherjee and Roy. Entrepreneurship development and Business ethics. Oxford University Press.
12. Rao, T. V., & Kuratko, D. F.). Entrepreneurship: A South Asian Perspective. Cengage Learning. Boston.
13. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
14. Roy R. Entrepreneurship. Oxford University Press.

Note: Latest edition of the readings may be used.

COM/MJ/553: FINANCIAL PLANNING

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to develop a comprehensive understanding of financial principles in students and enhance critical evaluation skills so that students can manage their personal finance well and solve varied financial problems.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Understand the premise of financial planning and identify the financial goals.*
2. *Enhance the ability to critically evaluate the investment instruments suitable for different financial goals in different time spans.*
3. *Explain the risk profiling and can manage different financial risk.*
4. *Understand personal tax planning.*

UNIT- I: Introduction to Financial Planning:

Financial planning meaning, process and role of financial planner, Financial goals, Time value of money. Personal finance- Meaning and importance. Risk profiling: client data analysis, life cycle, wealth cycle. Asset allocation: Strategic, Tactical, Fixed and Flexible. Saving Vs. Investment, benefits of savings and investment, management of spending & financial discipline, precautions against Ponzi schemes and online frauds.

UNIT- II: Investment, Credit and Retirement planning:

Investment management-meaning and importance. Investment avenues, Portfolio management: meaning, construction, evaluation and revision. Loan management: meaning, types, importance and assessment, personal, car loan, home Loan etc. Assessment of credit; EMI: Calculations & Long-term Impact; Credit card management; Overdraft protection; Credit history, Retirement solutions, Critical analysis of retirement planning, pension plans including taxes and inflation; Estate planning- Objectives of will, creating a valid will; Power of attorney.

UNIT- III: Risk Management:

Meaning, process and importance. Distinguish between risk assessment, risk management and risk avoidance. Diversity in Financial Planning: Planning for life insurance and health insurance; Assessment of requirement of Health Insurance, Life Insurance and General Insurance. Choice of products for risk coverage.

UNIT- IV: Tax planning:

Basics terms of income tax, advance tax, tax deduction at source, deductions under section 80C, 80 CCC, 80 D and 80 G, exemptions. Taxation of investment products. Tax avoidance versus tax evasion.

REFERENCES:

1. Kapoor Jack R, Personal Finance, The McGraw-Hill companies.
2. Huang. Stanley S C and Randall, Maury R., Investment Analysis and Management. Allyn and Bacon.
3. Keown, A J., Personal Finance – Turning money into wealth. Pearson Publication.
4. Madura, Jeff., Personal Finance, 6th Edition. Pearson.
5. Ahuja, G K & Gupta Ravi, Systematic Approach to Income Tax, Allahabad, Bharat Law House.

6. Buffet, Marry and Clark, David (2011). Warren Buffett and the Interpretation of Financial Statement.
7. Fisher, A. Philip (2010). Common Stocks and Uncommon Profits. Wiley.
8. Graham, Benjamin (2017). The Intelligent Investor.
9. Keown, A. J. (2017). Personal Finance– Turning money into wealth. Pearson Publication.
10. Khurshed, Arif (2016). Initial Public Offerings: The mechanics and performance of IPOs, Harriman House Publishing.
11. Madura, Jeff (2016). Personal Finance. Pearson.
12. Soota, Ashok and Gopalan, S. R. (2012). Entrepreneurship Simplified: From Idea to IPO. Penguin Random House India.
13. Spier, Guy (2014). The Education of Value Investor. Palgrave.

Note: Latest edition of the readings may be used.

COM/MJ/554: INTERNATIONAL BUSINESS

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to acquaint the students with the theoretical foundations of international trade and enabling them to learn the pattern, structure and policy framework of India's foreign trade.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Understand the contemporary international trading activities.*
2. *Acquire a sound knowledge about different aspects of trading pattern, institutions, regulations and expansions.*
3. *Explain various regulation related to international business.*
4. *Understand and use modes and strategies for international business expansion.*

UNIT- I: International Trade:

International Trade- Concepts and scope; Causes for International Business Expansion; International Business Environment: Political, Legal, Economic, and Cultural environment and associated risks; Framework for analysing international business environment; Liberalisation, Privatisation and Globalisation (LPG); Tariff and Non-tariff Barriers; Global e-business; Global Crises; FDI.

UNIT- II: International Trade Patterns:

Balance of Payment (BOP); Organisations for International Trade Promotions; International Business Research; India's foreign trade; International framework for International Trade in India, India's export promotion measures.

UNIT- III: Regulation of International Business:

WTO-objectives and functions; Dispute settlement mechanism; Major regional trade agreement- EC, SAPTA, NAFTA, ASEAN, BRICS; Limitations of Regional Economic Integrations.

UNIT- IV: International Business Expansion:

Modes; Strategies for selection of International Business Expansion Mode; Impact of MNEs in host countries, Emerging MNEs from rapidly developing economies; Environmental issues & labour issues in international business.

REFERENCES:

1. Bhasin, N: Foreign Direct Investment in India: Policies, Conditions and Procedures, New Century Publications.
2. Cherunilam, F: International Business Text and Cases, PHI.
3. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. & Salwan, P : International
4. Business: Environment and Operations, Pearson.
5. Cherunilam, F: Global Economy & Business Environment, Himalaya Publishing House.
6. Griffin, Ricky W. &Pustay, Michael W, International Business: A Managerial Perspective, Prentice Hall.
5. H. L. Ahuja: International Business
6. Hill, Charles, W.L., International Business, McGraw Hill Company, New York.
7. P. Subba Rao: Introduction to International Business, Himalaya Publishing House.

8. Joshi, R.M: International Business, Oxford University Press.

Suggested Readings:

1. Economic Survey, Govt. of India.
2. Export-import Policy and Other Documents, Govt. of India.
3. Hazari, R. Bharat, Micro Economic Foundations of International Trade, Croom Helm, London and Sydney.
4. Letiche, John M., International Economics: Policies and Theoretical Foundations, Academic Press, New York.
5. Mannur, H.G., International Economics, Vikas Publishing House, New Delhi,
6. Salvatore, D., International Economics, John Wiley and Sons.
7. Sodersten, BO, International Economics, McMillan, London
8. V. Sharam: International business: Concept, environment and strategy, Pearson education, New Delhi.
9. Daniels John D, Radebaugh, Lee H., Sullivan, Daniel P & Salwan, P: International business: Environment and operations, Pearson.

Note: Latest edition of the readings may be used.

COM/MJ/555: INDUSTRIAL VISIT (PROJECT REPORT)

Total Credit Hours: 60
Credit: 4 (L:1; T:0; P:3)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100
Terminal: 80 (*Project Report: 50, Viva Voce: 30*)
Internal Assessment: 20

Course Objective*:* *The purpose of this course is to provide students with practical, immersive experiences in business organisation to enhance their understanding of Accounting and Finance, Marketing and Consumer Behaviour, Entrepreneurship and Business Start-Up, Human Resource Management and Organisational Behaviour, and Any other Socio-Economic Aspect. Through industrial visit, students will engage directly with business organisation and apply business research methods to document and analyse their experiences.*

Learning Outcomes*:* *After completing the course, the students will be able to:*

1. *Conduct the business research methods.*
2. *Understand the business organisation issues through direct participation and observation.*
3. *Document and analyse various issues related to the day-to-day business activities and social issues.*

UNIT- I: Fieldwork Preparation and Orientation

Importance and objectives of business research; training in participant observation, interviews, and note-taking; building rapport and gaining trust within the organisation; discussion on ethics in business research including informed consent, confidentiality, and information sensitivity; developing a Project Report plan, including setting objectives, identifying key informants, and planning logistics.

UNIT- II: Fieldwork and Documentation

Observe and participate in daily activities of the business; learn about their business managerial practices, functions, and structures; conduct participant observation, in-depth interviews, and focus group discussions, interviews, and recording business decision-making process through dairy notes, audio, and video recordings; organising and analysing collected data to identify key issues and solutions; writing a comprehensive project report, including an business planning and analysis of business practices; presenting findings to business management and concerned authority, if appropriate, to validate and discuss insights.

***Note**: After two-week of Industrial visit every student is required to submit a Project Report at the end of the semester for evaluation and grading based on their observation, experiences and knowledge.*

The Project Report may be related to: - a) Accounting and Finance, b) Marketing and Consumer Behaviour, c) Entrepreneurship and Business Start-Up, d) Human Resource Management and Organisational Behaviour, and e) Any other Socio-Economic Aspect.

REFERENCES:

1. Davidson, C. (2009). Transcription: Imperatives for Qualitative Research. *International Journal of Qualitative Methods*, *8*(2), 35–52.

2. Hammersley, M., & Traianou, A. (2016). *Ethics in Qualitative Research: Controversies and Contexts*. London: Sage.
3. Hobbs, D., & Wright, R. (2006). *The SAGE Handbook of Fieldwork* (pp. 2-20). London: SAGE.
4. Pole, C.J. (2005). *Fieldwork: Ethics and Politics in Fieldwork* (Vol. 3). London: Sage.
5. Spradley, James P. (1980). *Participant Observation*. New York: Holt, Rinehart and Winston.

Suggested Readings:

1. Béteille, Andre & Madan, T.N. (Eds.). (1975). *Encounter and Experience: Personal Accounts of Fieldwork*. Honolulu: The University Press of Hawaii.
2. Chaudhuri, S.K., & Chaudhuri, S.S. (2014). *Fieldwork in South Asia: Memories, moments, and experiences*. New Delhi: Thousand Oaks: Sage Publications.

Note: Latest edition of the readings may be used.

THIRD SEMESTER (SEMESTER - III)

DISICIPLINE SPECIFIC ELECTIVE – PAPERS FOR THIRD SEMESTER (SEMESTER - III)

ACCOUNTING & FINANCE PAPERS

COM/DE/601: ACCOUNTING THEORY & FINANCIAL REPORTING

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to providing idea on the fundamental accounting theory and practices.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Understand the concept and theories of accounting and its usages in an organisation.*
2. *Explain the concepts in measurement theory.*
3. *Understand and explain need and importance of accounting standards.*
4. *Prepare financial reports as per requirements under Ind AS and IFRS.*

UNIT I: Accounting Theory:

Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Measurement in Accounting; Doctrine of Accounting Practices.

UNIT II: Measurement Theory:

Concepts &Measurement of Income, Expenses, Assets and Liabilities, Revenue Recognition and Matching Concepts; Indian Accounting Standards and Compliance there of IFRs.

UNIT III: Accounting Standards:

Accounting Standard-Concepts, need & importance; Indian Accounting Standards; International Financial Reporting Standards; Arguments for Global Convergence; Required Disclosure as per IFRSs, Achievements of IASB and Obstacles in Convergence.

UNIT IV: Financial Reporting:

Financial Reporting-Nature and Objectives; Benefits; General purpose and Specific Purpose Report; Qualitative Characteristics of Accounting Information; Segment Reporting, Issues in Corporate Financial Reporting.

REFERENCES:

1. Porwal, L. S: Accounting Theory –An Introduction, Tata McGraw Hill Education.
2. Hendrikson, E. S: Accounting Theory, McGraw-Hill Education.
3. Narayanswamy, R: Financial Accounting- A Managerial Perspective, PHI Learning.
4. ICAI: Compendium of Statements & Standard Accounting
5. Maheswari& Ghosh: Accounting Theory
6. Kam, V: Accounting Theory, Wiley.
7. Baxter & Davidson: Studies in Accounting Theory, Sweet & Maxwell Ltd.
8. Rathore, S: International Accounting, PHI Learning Pvt Ltd.

Suggested Reading:

1. Lal, J: Accounting theory and practice, Himalaya Publishing House

Note: Latest edition of the readings may be used.

COM/DE/602: CORPORATE TAX PLANNING AND MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to make students acquainted with the concept of the corporate tax planning and Indian tax laws, and also their implications for corporate management.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Differentiate between tax planning, tax management, tax avoidance and tax evasion.*
2. *Understand the basic concepts of corporate taxation in India, including the computation of taxable income and tax liability.*
3. *Understand and apply tax planning in various corporate financial decisions.*
4. *Have deep knowledge about the latest provision of corporate tax.*

UNIT - I: **Introduction:**

Concepts of Tax Planning, Tax Management, Tax Avoidance and Tax Evasion- Features, Objectives and Areas of Tax Planning – Distinction between Tax Avoidance and Tax Evasion, Tax Planning and Tax Evasion, Tax Planning and Tax Management–Precautions in Tax Planning – Limitations of Tax Planning, Factors on the basis of which Tax Planning is done- Carry Forward and Set off of Losses.

UNIT - II: Assessment of Companies:

Determination of Residential Status of a Company, Income exempted for the corporate assesse, set off and Carry Forward of losses for a company, Deductions available to corporate assesse. Computation of taxable income of companies, Computation of amount of corporate tax liability, Minimum Alternate Tax, Tax on distributed profits of domestic companies.

UNIT - III: Corporate Tax Planning:

Tax Planning in financial management decisions-Capital Structure decision, Dividend policy, Inter-Corporate Dividends and Bonus Shares. Tax Planning in Management decisions: Make or Buy, Lease or Buy of Asset, Retain, Shut Down or Continuation decision.

UNIT - IV: Tax Issues, Provisions and Payment:

Tax issues and planning in respect of Amalgamation of companies, Mergers & Acquisitions, Tax provisions relating to free trade zones, special economic zones, infrastructure sectors and backward areas. Deduction and collection of tax at source; Advance payment of tax; e-filing of income tax return.

REFERENCES:

1. V. K. Singhania, Direct Taxes (Taxman Publication).
2. V.K. Singhania, Tax Planning (Taxman Publication).
3. Ahuja and Gupta, Direct Taxes- Laws and Practice (Bharat Publishers).
4. Kanga and Plkivala, Law and Practices of Income Tax in India (Taxman Publication).
5. Ahuja and Gupta, Tax Planning Law and Practices of Income Tax in India (Taxman Publication).
6. Income Tax Act, 1961(As Amended) • Income Tax Rules, 1992(-Do)

Note: Latest edition of the readings may be used.

COM/DE/603: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to equip the students with essential tools, techniques, models and investment theory necessary for analysing different types of securities, making sound investment decisions and optional portfolio choice.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Understand the concepts of investment analysis and avenues of investment.*
2. *Differentiate between Fundamental and Technical Analysis and understand efficient market hypothesis.*
3. *Construct, analyse, select and evaluate portfolios along with a deep understanding of risk and return.*
4. *Select and manage optimum portfolio.*

UNIT I: Introduction:

Meaning, Nature and Scope of Security Investment; Investment Process- Classification of Investors, elements of investment, Investment avenues –Physical assets, Financial Assets, Marketable Assets, Investment and Speculation, Factors affecting Investment Decisions. Investment Environment - Instruments.

UNIT II: Security Analysis:

Meaning and Scope of Fundamental Analysis; Features and Impact of Economic Indicators and Industry Level Factors; Company Analysis – Financial Performance and Forecasting; Intrinsic Value of Shares. Meaning and Significance of Technical Analysis; Technical Analysis Vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis; Various Forms of Efficient Market Hypothesis.

UNIT III: Portfolio Analysis:

Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks-Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc; Systematic Vs. Unsystematic Risks.

UNIT IV: Portfolio Management:

Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions; Portfolio Appraisal and Revision.

REFERENCES:

1. Ranganathanam, M & Mahdumati, R: Investment Analysis & Portfolio Management, Pearson.
2. Avadhani, A: Security Analysis & Portfolio Management, HPH.
3. Jordan & Gordon: Security Analysis & Portfolio Management, PHI.
4. Verma, Baruah & Raghunathan: Portfolio Management, TMH.
5. Reilly, Frank, & Brown: Investment Analysis & Portfolio Management, Cengage Learning.
6. Chandra, P: Security Analysis and Portfolio Management, Tata McGraw Hill.
7. Vishwanath, R & Krishna Murthi C., Investment Management, Springer.
8. Damodaran, A: Investment Valuation, John Wiley & Sons.

9. Sharpe, W.F, Bailey, J.V & Alexander, G. J: Investments, PHI Learning.
10. Bhalla, V. K: Investment Management, S. Chand & Company Ltd.

Note: Latest edition of the readings may be used.

MARKETING MANAGEMENT PAPERS

COM/DE/601: AGRICULTURAL AND RURAL MARKETING

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to acquaint the students with the basic tenets of agricultural and rural marketing.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *Comprehend the marketing decisions involved in agricultural products.*
2. *Apply the concepts of rural marketing into practice and design strategies suitable for rural and agricultural marketing.*
3. *Understand the aspects of rural consumer behaviour.*

UNIT- I: Agricultural Marketing in India:

Characteristics of Agricultural Products Types, Characteristics and importance of Agricultural Markets; Defects in Agricultural Marketing System; Challenges in Marketing of Agriculture Produce; Measures to improve Agricultural marketing system in India.

UNIT- II: Rural Marketing in India:

Components of Rural Markets; Bases of Urban and Rural Markets – Population, Infrastructure, Demand & Consumption Pattern, Incomes; Rural Marketing Mix; Changing Scenario of Rural Marketing in India; Rural Marketing Problems & Challenges; Opportunities in Rural Markets.

UNIT- III: Rural Retail Trade:

Structure of Retail Outlets-–Organized and Unorganized Retail; Segmentation of Rural Market; Rural Marketing Strategies – Competitive Strategy; Product Strategy; Pricing Strategy; Communication Strategy; Distribution Strategy; Region Specific Strategies.

UNIT- IV: Rural Consumer Behaviour:

Rural Consumers - Types & Characteristics; Shopping habits of Rural Consumers; Factors affecting Rural Consumer Behaviour; Opinion Leaders; Overview of Marketing of Rural Industrial Products.

REFERENCES:

1. Krishnamacharyulu, CSG & Lalitha R. K: Rural Marketing-Text and Cases, Pearson.
2. Goplala, S: Rural Marketing-Environment, Problems and Strategies, A.H. Wheeler & Co. 1997.
3. Kashyap, P: Rural Marketing, Pearson.
4. R.V. Badi & N.V. Badi: Rural Marketing, Himalaya Publishing House.
5. Rajagopal: Rural Marketing-Development Policy, Planning and Practice, Rawat Publications, Jaipur.
6. Acharya, H.S.S. & Agarwal, N.L: Agricultural Marketing in India, Oxford & IBH.
7. Chand, R: Agricultural Marketing, Khel Sahitya Kendra.

Note: Latest edition of the readings may be used.

COM/DE/602: CONSUMER BEHAVIOUR AND MARKET RESEARCH

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to provide students with an understanding of consumer behaviour.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Understand the meaning, features and factors affecting consumer behaviour.*
2. *Analyse the models of consumer behaviour and their application.*
3. *Enhance their understanding of the meaning and importance of market research processes and various data collection and analysis techniques.*
4. *Understand the application of market research in different areas.*

UNIT- I: Consumer Behaviour:

Meaning; Features of Consumer Behaviour; Factors affecting consumer behaviour; Psychological factors; Sociological factors; Cross-Cultural behaviour; Interdisciplinary Nature of Consumer behaviour; Digital Revolution and consumer; Buying Decision Process; Post Purchase Behaviour and Action.

UNIT- II: Models of Consumers:

Concept of Economic Man; Passive Man; Cognitive and Emotional Man; Models of Consumer Decision Making; Kotler's Model of Buyer Behaviour; Consumerism: concept and application; Impact of IT on Consumer Behaviour.

UNIT- III: Market Research:

Meaning and Importance; Process; Problem Identification; Sampling; Data Collection- Primary and Secondary; Scaling Techniques; Data Analysis; Marketing Research Ethics-Commercial Intelligence and Espionage.

UNIT- IV: Market Research Applications:

Product Research; Advertising Research; Sales Research; Promotional Research; E-Commerce Research; Market Research in India- Utilities and emerging issues.

REFERENCES:

1. Zeithaml, V., Bitner, M.J., Gremler, D.D.& amp; Pandit, A., Service Marketing. McGraw Hill.
2. Lovelock, C., Wirtz, J. & Chatterjee, J., Services Marketing. Pearson Education.
3. Christopher H. Lovelock, Jochen Wirtz, and Jayanta Chatterjee, Services Marketing: People, Technology, Strategy, Prentice Hall.
4. Adrian Payne, The Essence of Service Marketing, Prentice Hall.
5. Harsh V. Verma, Services Marketing – Text and Cases, Pearson Education.
6. Rajendra Nargudkar, Service Marketing: Text & Cases, McGraw-Hill.

Note: Latest edition of the readings may be used.

COM/DE/603: PRODUCT AND BRAND MANAGEMT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to acquaint the students with the conceptual and theoretical bases of product and brand management.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *Classify products and can make various product mix decisions.*
2. *Generate new product ideas and comprehend all stages in new product development.*
3. *Understand the importance of building brands.*
4. *Create a platform to systematically do branding for a product or service.*

UNIT- I: Product Planning and Management:

Product Concept and Classification; Product planning; Product Mix; Product Mix Decisions; Product line decision; Product Life Cycle & its Implications.

UNIT- II: New Product Development:

Concepts and Stages of New Product Development; Concept development and testing; Business analysis; Pricing of new product; Market testing; product launching; Packaging & Labelling.

UNIT- III: Brands and Brand Management:

Concept and significance of Branding; Brand Categorisation; Brand Life Cycle; Brands versus Products; Branding Challenges and Opportunities; Brand Management Process. Brand Positioning and Values; Building a Strong Brand; Creating Customer Value; Brand Positioning; Brand Mantras.

UNIT- IV: Brand Marketing- Brand Elements:

Criteria; Options and Tactics; Designing Marketing Programs for brands; Measuring Brand Performance- Conducting Brand Audits; Brand Equity Management System; Brand Strategies- Brand Architecture; Brand Hierarchy; Brand Designing.

REFERENCES:

1. Czinkota, K: Marketing Management, Cengage India.
2. Bijoor, H: Marketing trends: Smart Insights into the world of Indian Business, S. Chand.
3. Jain, S.C: Marketing Planning and Strategy, Cengage Learning India Pvt. Ltd.
4. Lane, K.K, Parameswaran, M.G & Isaac, J: Strategic Brand Management, New Delhi: Pearson Education
5. Panda, T.K: Building Brands in the Indian Market, Excel Books.
6. Kotler, P: Principles of Marketing, Pearson Education.
7. Ramaswamy & Namakumari: Marketing Management, Sage Publications India Pvt Ltd.

Note: Latest edition of the readings may be used.

HUMAN RESOURCE MANAGEMENT PAPERS

COM/DE/601: COMPENSATION MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to equip students with various theoretical and practical knowledge involved in understanding various components of compensation administration, employee benefits and incentive plans***.**

Learning Outcome*: After Completion of the course the students will be able to:*

1. *Understand the Wage fixation process.*
2. *Identify administration of compensation plans and programmes.*
3. *Gain knowledge about legislations regulating the wage payment processes in an organisation.*
4. *Analyse the various incentives and benefits of an employee.*

UNIT-I: Compensation Administration:

Concept and Objective; Types of Compensation; Importance of Compensation Administration; Theories of Compensation- Equity Theory, Expectancy Theory; Steps in Compensation Administration, Challenges in Compensation Administration.

UNIT-II: Job Analysis and Evaluation:

Job Analysis, Job Description, Job Specification; Job Evaluation Process; Methods of Job Evaluation; Benefits of Job Evaluation; Limitation of Job Evaluation; Steps to improve effectiveness of Job Evaluation, Job Enrichment, Job Rotation and Job Enlargement.

UNIT-III: Methods of Wage & Salary Fixation:

Different Concepts of Wages; Wage Policies, Determinants of Wage and Salary, Prerequisites of Sound Wage and Salary Plan; Methods of Wage Fixation; National Wage Policy.

UNIT-IV: Incentives and Benefits:

Objectives of Wage Incentives; Wage Incentives, Planning Process; Prerequisites for a Good Incentives Scheme; Types of Incentive Schemes- Straight Piece Rate, Taylor's Differential Piece Rate Plan, Merrick Multiple Piece Rate Plan, Emerson Efficiency Plan; Concept and forms of Fringe Benefits.

REFERENCES:

1. Dessler, G: Human Resource Management, Pearson Education.
2. Terry, L.L & Michael, D.C: Human Resource Management, Macmillan, International Editions.
3. Rudrabasavraj, M.N: Dynamic Personnel Administration, Himalaya Publishing House.
4. Durai, P: Human Resource Management, Second Edition, Pearson.
5. Rao, VSP: Human Resource Management, Text & Cases, Excel Books.

Note: Latest edition of the readings may be used.

COM/DE/602: HUMAN RESOURCE PLANNING & DEVELOPMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to enrich students' ability to analyse the essential elements of human resources planning (HRP) processes, assess and program for human resources requirements; develop an organisation plan; and evaluate the effectiveness of HRP processes in an organisation.*

Learning Outcome*: After Completion of the course the students will be able to:*

1. *Understand the human resources planning (HRP) processes.*
2. *Analyse various concepts as such job design and job description and understand human resources requirements to develop an organisation plan.*
3. *Evaluate the effectiveness of HRP processes in an organisation.*
4. *Understand an organisation's planning and management of human resources performance.*

UNIT-I: Human Resource Planning:

Organisational Strategy - Corporate Vs. Business Strategy, HRM Strategy; Environmental influences on HRM, HRP – Concept, Objective, Importance, Process; Human Resource Demand and Supply Forecasting.

UNIT-II: Work Analysis & Design:

Job and Work, Job Identification; Job description; Job Specification; Job Design, Job Analysis, Job Enrichment, Job Rotation, Job Assignments, Job Redesign, Feedback and Corrective Measures; Organisational Objectives and Policies and Job Designing - Ethical Issues, Outsourcing; Socialisation, Mobility and Separation.

UNIT-III: Human Resource Development and Climate:

Human Resource Development System- Training; Mentoring of Performance and Performance Coaching; Building Roles and Teams; Strategic Human Resource Development Practices; Restructuring Strategies.

UNIT-IV: Succession Management:

Competency Mapping; Performance Planning and Review; Potential Appraisal, Assessment Centres and Career and Succession Planning; Dislocation and Relocation of Employees; Orientation; HR Measurement and Audit.

REFERENCES:

1. Baviskar et al: Social Structure and Change, Sage Publishers
2. Davis, K: Human Behaviour at work, Mcgraw Hill.
3. E.V. Schneider: Industrial sociology, Mcgraw-hill.
4. Dessler, G: Human Resource Management, Pearson Education.
5. Rudrabasavraj, M.N: Dynamic Personnel Administration, Himalaya Publishing House.
6. Nadkarni, L: Sociology of Industrial Worker, Jaipur Rawat.
7. Durai, P: Human Resource Management, Pearson.
8. Ramaswamy & Ramaswamy, U: Industry and Labour in India, Oxford.
9. Panth, S.C: Indian Labour Problems, Chaitanya Pub. House.
10. Rao, VSP: Human Resource Management, Text & Cases, Excel Books.

11. Study Materials of MS Programmes of IGNOU

Note: Latest edition of the readings may be used.

COM/DE/603: LABOUR LEGISLATIONS IN INDIA

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to give exposure to students on various provisions and essences of various Labour Laws in India.*

Learning Outcome*: After completing this course, the students will be able to:*

1. *Understand the meaning, nature, importance, scope, and various classifications of labour laws in India.*
2. *Interpret the principles by which modern labour laws are governed.*
3. *Review the wages and social security laws in India, problems presently being observed in the growth of labour laws in India.*
4. *Acquaint themselves with the various sexual oppression acts.*

UNIT-I: Labour Laws:

Meaning and classification of Labour legislations in India. History & Development of Labour Legislations in India. Objectives and Classification; Indian Constitution and Labour Legislations; Emerging Issues and Future Trends.

UNIT-II: Laws on Working Conditions:

The Factories Act, 1948 and Plantation Labour Act, 1951, The Industrial Employment Standing Order Act, 1946, Industrial Dispute Act, 1947

UNIT-III: Laws on Wages and Social Security:

Minimum Wages Act, 1948 and Payment of Wages Act, 1936, Payment of Gratuity Act, 1972, The Workmen's Compensation Act, 1923, Maternity Benefit Act, 1961. The Employees' State Insurance Act, 1948, The Employees PF and Miscellaneous Provisions Act, 1952, The Maternity Benefit Act, 1961, The Payment of Gratuity Act, 1972.

UNIT-IV: Acts against Sexual Oppression:

Sexual Harassment at Workplace: Meaning and definition, Legal Analysis, Judicial View, International Norms, National Norms, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; Vaisakha Guidelines, Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act 2013

REFERENCES:

1. Gorg, A: Labour Laws, Nabhi Publications.
2. Goswami, B.U.C: Labour and Industrial Laws. Allahabad control Law Agency.
3. Kapoor, N.D: Handbook of Industrial Law, Sultan Chand & sons.
4. Mammoria, C.B. Mammoria, S. & Cankur, S.V:Dynamics of Industrial Relations, Himalaya Publishing House.
5. Manappa, A: Industrial Relations New Delhi, Tata MC Graw Hills.
6. Puri, S.K.: Labour & Industrial Law, Allahabad control Law Agency.

Note: Latest edition of the readings may be used.

COM/DE/604: E-COMMERCE

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to create an understanding towards types of e-commerce, the process of e-commerce, channels, models and related issues among students.*

Learning Outcome: *After completing this course, the students will be able to:*

1. *Students will be familiarised with the basic concepts of e-commerce and its growing applicability in today's business world.*
2. *Students will get an insight into the interface of information technology with business.*
3. *Learn how business is done through websites and e-commerce models.*
4. *Learn security issues and solutions on e-commerce platforms for individuals and businesses.*

UNIT- I: Introduction:

Meaning, Nature, Objectives, Scope, and framework of E-Commerce, Forces Driving e-commerce growth, application of e-commerce, Traditional Commerce vs. E-Commerce, internet commercialization, Advantages and Disadvantages of E-Commerce, E-Commerce Opportunities for Industries; Future of E-Commerce.

UNIT - II: Business Models:

Models of E-Commerce business**:** B2B, B2C, B2G and other models of e-commerce, B2C E-Commerce-Cataloging, Post sales services.

E-Marketing: Traditional web promotion, Web counters, Web advertisements, Internet advertising; Internet retailing; Mobile commerce framework and benefits, website generation, searching, and promotion.

UNIT - III: Payment System:

Features required in payment system for e-commerce, Types of e-payment systems – e-cash and currency servers, e-cheques, credit cards, smart cards, digital library, electronic purses and debit cards and emerging financial instruments.

UNIT-IV: Security Issues in E-Commerce:

Risks of e-commerce, Types of threats, Protecting electronic commerce assets and intellectual property, Firewalls, Digital identity and electronic signature, Encryption and concepts of public and private key infrastructure, Risk management approach to e-commerce security, Agents in electronic commerce, Salient Features of Information Technology Act, 2000.

REFERENCES:

1. Agarwala, K.N. and Deeksha Agarwala: Business on the Net: What's and How's of E-Commerce: Macmillan, New Delhi.
2. Ravi Kalakota, Frontiers of Electronic Commerce, Addison Wesley.

3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education.
4. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
5. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education.
6. PT Joseph S.J., E-Commerce: An Indian Perspective, PHI Learning.
7. Debjani Nag, K.K. Bajaj, E-commerce, McGraw Hill Education.
8. Mlnoli and Minol: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.

Note: The latest edition of the readings may be used.

COM/DE/605: STRATEGIC MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to enable the students understand strategy making process that is informed integrative and responsive to rapid changes in an organisation's environment and also to help them understand tasks of implementing strategy.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *Understand the process of strategic management, demonstrate the knowledge and abilities in formulating strategies.*
2. *Evaluate critical environmental analysis strategic plans in terms of rapidly changing market trends & technological advancement*
3. *Evaluate challenges faced by managers in implementing & evaluating strategies.*
4. *Analyse how organisations make decisions in response to rapid changes that occur due to environmental changes.*

UNIT- I: Overview of Strategic Management:

Strategy: Concept, Mintzberg Models of strategy, Levels of Strategy; Strategic Management: Process, Benefits, Guidelines for effective Strategic Management; Ethics & Social Responsibility; Need for good corporate Governance; Corporate Citizenship.

UNIT- II: Environmental Analysis:

Internal Analysis: Competitive Advantage, Competencies, SWOT Analysis- Resources, Capabilities & Core Competence, Key Success Factors; Value Chain Analysis, Bench Marking; External Analysis: Components and Segments, Porter's Five Forces Model, PEST Analysis; Industry Driving forces – Strategic group mapping.

UNIT- III: Crafting Strategy: Vision & Mission:

Significance, Characteristics, Objectives, Types, Setting of Objectives; Factors affecting Strategy; Generic Strategy; Other Strategy Choices– Strategic Alliances, Mergers & Acquisition, Vertical Integration, Outsourcing, Offensive Strategies, Diversification, Modernization, Turnaround.

UNIT- IV: Evaluation of Strategy:

Evaluation of Strategy: Significance, Criteria, Barriers, Evaluation techniques; Organisational Issues with respect to Objectives, Policies, Resource Allocation, Structure, Restructuring, Reengineering, Change, Conflict, Culture, HR, Marketing, Finance and Accounting; Performance Evaluating (ROI, EVA, and MVA).

REFERENCES:

1. Davidson, W.H: Global Strategic Management, John Wiley, New York.
2. Fred R. David: Strategic Management, PHI.
3. Ghosh, P.K: Strategic Management- Text & Cases, Sultan Chand & Sons.
4. Hill, Charles & Gareth: Strategic Management-An Integrated Approach, Cengage Learning, India.
5. Nag, A: Strategic Management- Analysis, Implementation, Control, Vikas Publishing.
6. Sengupta, N & JS Chandan: Strategic Management-Contemporary concepts & Cases, Vikas Publishing.

7. Thompson, Arthur A. & A. J. Strickland: Strategic Management, McGraw Hill, New York.
8. Gupta, V & Others: Business Policy and Strategic Management, PHI.

Suggested Readings:

1. Davidson, W. H. (2013). Global Strategic Management. John Wiley, New York.
2. Ghemawat, P. (2017). Strategy and the Business landscape. Pearson Publishers
3. Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
4. Hitt, Michael A., Ireland, R. D., Hoskisson, Robert,E. & S., Manikutty (2016). Strategic
5. Management: A South- Asian Perspective. Cengage Learning, India
6. Thompson, Arthur A. & A., J. Strickland (2012). Strategic Management. McGraw Hill, New York.Gupta, C. B: Strategic management, S.Chand.
7. Kachru, U: Strategic Management-Concepts and cases, Excel books.
8. Jeyarathnam, M: Strategic management, Himalaya Publishing House.
9. Kazmi, A: Strategic management and business policy, Tata McGraw Hill.
10. David, F.R: Strategic Management-Concepts and cases, PHI.
11. Rao, V.S.P & Krishna, V. H: Strategic management- Text and Cases, Excel book

Note: Latest edition of the readings may be used.

FOURTH SEMESTER (SEMESTER IV)

COM/RP/699: RESEARCH PROJECT & DISSERATION

Total Credit Hours: 300
Credit: 4 (L:0; T:0; P:20)
Maximum Marks: 500
Preparation of Research Proposal/Synopsis (Credit: 4; Marks: 100)
Annotated Bibliography and Review paper in publishable form (Credit: 2; Marks: 50)
Mid-Project Progress Presentation (Credit: 2; Marks: 50)
Preparation of Dissertation (Credit: 8; Marks: 200)
Evaluation and Viva Voce (Credit: 4; Marks: 100)

About the Course:

In this paper, each student will choose a research topic in consultation with their supervisor. Students will conduct their fieldwork independently and come up with their dissertations under the supervision of a concerned teacher of the department. In the end, the dissertation will be evaluated by an expert, and a mark will be assigned, accordingly.

Course Objectives: *The purpose of this course is to typically revolves around guiding students through the process of conducting independent research and writing a scholarly dissertation.*

Learning Outcomes: *After completing this course, the students will be able to:*

1. *Design and execute a well-structured research project, fostering critical thinking and independent inquiry.*
2. *Appropriate research methodologies, guiding them in the application of ethical and effective methods for data collection and analysis.*
3. *Critically engage with existing literature, identify knowledge gaps, and synthesize findings to support their research.*
4. *Analyse and interpret data using suitable tools, whether qualitative or quantitative and effectively present research findings.*
5. *Structure a well-organised dissertation and prepare them for the oral defence of their research work, fostering academic communication skills.*

Timeline	Research Activity
Week 1-2	**Selection of Topic and Proposal Writing:** 1. Review relevant literature to finalize the Statement of the Problem, Background of the Study, and the Conceptual Framework. 2. Writing of Research proposal by outlining the following: i. Introduction ii. Statement of Problem iii. Background of the Study iv. Conceptual Framework v. Literature Review vi. Research Gap & Research Questions vii. Significance of the Study viii. Research Objectives ix. Scope of the Study x. Hypothesis

	xi. Research Methodology xii. Chapterisation and xiii. References. 3. Submission of the Research proposal for approval. 4. Start collecting relevant academic articles, books, and reports related to the topic.
Week 3-4	**Literature Review and Research Design:** 1. Study the relevant literature in depth and identify the research gaps your study will address. 2. Based on the literature review, refine your research questions and hypotheses (if applicable). 3. Define the research methods (qualitative, quantitative, or mixed), sample size, data collection tools (interviews, surveys), and timeline. 4. Design questionnaires, interview guides, or observation protocols.
Week 5-6	**Framing of Research Methodology:** 1. Conduct a pilot study, if applicable, to test your research tools, and refine them based on feedback. 2. Finalisation of Research Objectives, Scope of Study, Research Models & Variables and Hypothesis. 3. Identification and selection of study area/place, period of study, sources of data, universe or target population, sample, sampling technique, sample distribution. 4. Final preparation of Questionnaire and Schedule. 5. Testing of Reliability and Validity of questionnaires and schedules. 6. Selection of tools to be used for analysis. 7. Plan travel, accommodation, and other logistical aspects for the fieldwork.
Week 7-9	**Field Visits and Data Collection:** 1. Visit the research site, interview respondent, distribute questionnaire, and collect necessary data. 2. Keep detailed field notes or observations related to your research topic, or any relevant themes. 3. Share progress with your supervisor, adjust plans if needed, and seek guidance on challenges in the field.
Week 10-11	**Data Analysis:** 1. Transcribe interviews, organize field notes, and input questionnaire responses into software- like SPSS, NVivo, etc. 2. Begin analysing the data using appropriate methods (thematic analysis for qualitative data or statistical analysis for quantitative data). 3. Start identifying patterns, themes, or correlations based on the data collected.
Week 12-14	**Drafting Chapters:** 1. Based on your earlier work, finalize the literature review section. 2. Describe your research design, methods of data collection, and analysis in detail. 3. Present your findings with evidence from the data. Use quotes, charts, or tables where necessary. 4. Analyse the findings in relation to the research questions, literature, and hypotheses. 5. Summarise the key findings of your research and discuss their potential policy implications for the specific region/community/issue under study. 6. Discuss any limitations encountered and suggest areas for future research scopes.
Week 15	**Finalisation of Dissertation:** 1. The Dissertation must be formatted and presented as the following and in accordance with the latest guidelines of the American Psychological Association (APA) style. i. Cover Page ➢ Cover Page

	➢ Supervisor's Certificate ➢ Undertakings of the Student ➢ Certificate of Non-Plagiarism ➢ Acknowledgement ➢ Content ➢ List of Tables, figures, diagrams and filed survey photographs ➢ Abstract (1-Page): Summary of the Dissertation. An abstract must encompass the study's objective, a concise overview of the research methodology used, a brief outline of the most important results and findings, and conclude by highlighting the study's significant implications. ii. Chapter – I: Introduction ➢ Introduction ➢ Statement of Problem ➢ Background of the Study ➢ Conceptual Framework ➢ Research Questions ➢ Significance of the Study ➢ Conclusion iii. Chapter – II: Review of Literature ➢ Introduction ➢ Review of Literature ➢ Research Gap ➢ Conclusion iv. Chapter – III: Research Methodology ➢ Introduction ➢ Research Objectives ➢ Scope of the Study ➢ Research Models and Variables ➢ Hypothesis ➢ Research Methodology • Study area and period of study • Sources of data • Universe or Target Population • Sample, Sampling design, sample distribution • Questionnaire / Schedule • Reliability and Validity Test • Selection of tools for analysis data and interpretation ➢ Chapterisation ➢ Conclusion v. Chapter – IV: Data Analysis and Interpretation vi. Chapter – V: Summary and Findings ➢ Introduction ➢ Major findings & Observation ➢ Suggestions & Recommendations ➢ Policy Implications ➢ Limitation of the Study ➢ Future Scope of the Study ➢ Conclusion vii. Bibliography viii. Annexure 2. Revise the draft for clarity, coherence, and grammar. Ensure that citations are properly formatted.

	3. Compile all references in the latest APA citation style. 4. Ensure the dissertation meets the formatting guidelines (margins, font, page numbering).
Week 16	**Final Submission:** 1. Get feedback from your supervisor on the draft, and make necessary revisions. 2. Submit the final dissertation to the department for evaluation.

Evaluation of the Dissertation

The Dissertation will undergo evaluation by a panel of three experts, comprising two external examiners and the concerned supervisor. The external examiners must be selected as follows:

1. *One from Cognate Departments within Arunachal Pradesh University and*
2. *One from the other University.*

DISICIPLINE SPECIFIC ELECTIVE – PAPERS FOR FOURTH SEMESTER (SEMESTER - IV)

ACCOUNTING & FINANCE PAPERS

COM/DE/701: ADVANCED COST AND MANAGEMENT ACCOUNTING

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to impart various accounting & management concepts of costing.*

Learning Outcome: *After completing this course, the students will be able to:*

1. *Understand the concepts and principles of Life Cycle Costing technique.*
2. *Develop an insight towards various costing methods, such as ABC costing method.*
3. *Gain the knowledge of uniform costing.*
4. *Interpret the meaning of responsibility accounting.*

UNIT - I: Life Cycle Costing:

Meaning and Benefits; Product Life Cycle and Pricing Decisions; Life Cycle Budgeting. Target Costing Concept; Target Costing and Target Pricing; Key Principles of Target Costing; ABC and Target Costing; Target Costing Process; Market Driven Costing, Product Level Costing, Component Level Costing, Chained Target Costing; Target Costing and Cost Management; Role of Value Engineering in Target Costing.

UNIT - II: Activity Based Costing (ABC):

Meaning and Definition of ABC; Comparison of ABC with Conventional Costing System; Merits and Demerits of ABC; Stages in ABC; ABC System Installation and Operation; ABC- a Decision-Making Tool. Value-Chain Analysis: concepts, procedure and Role in Decision Analysis.

UNIT - III: Uniform Costing and Inter-firm Comparisons:

Uniform Costing -Meaning, Objectives and Requisites of Uniform Costing; Uniform Cost Manual; Benefits and Limitations of Uniform Costing; Inter-firm Comparisons-Meaning, Objectives and Procedure of Interfirm Comparisons; Advantages and Limitations.

UNIT - IV: Responsibility Accounting:

Concept, Responsibility Centers-Cost, Profit, and Investment Centers; Advantages; Transfer Pricing - Market-based Price and Cost-based Price.

REFERENCES:

1. Banerjee, B: Cost Accounting, World Press.
2. Jain & Narang: Advanced Costing, Kalyani Publication.
3. Mitra & Gosh: Principles & Practice of Cost Accounting, TDP.
4. Shukla: Introduction to Management Accounting, Sultan Chand & Sons.
5. Gupta & Agarwal: Advanced Cost Accounting, Sahitya Bhawan Publisher.
6. Arora: Management Accounting, Himalaya Publishing House.
7. Lal, J: Accounting for Management, Himalaya Publishing House.
8. Wilson, M: Management Accounting, Himalaya Publishing House.

9. Maheswari: Management Accounting & Financial Control, Sultan Chand & Sons.
10. Pillai & Bagavathi: Management Accounting, S. Chand & Sons.

Note: Latest edition of the readings may be used.

COM/DE/702: WORKING CAPITAL MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to help students in understanding the use of current assets and current liabilities and its management process.*

Learning Outcome: *After completing this course, the students will be able to:*

1. *Understand the management practices related working capital at firm level.*
2. *Know the importance of cash management while operating an enterprise.*
3. *Orient themselves in handling and management of accounts receivable.*
4. *Understand the concept and components of inventory management.*

UNIT I: Financing and Management of Working Capital:

Meaning, Concepts, Classification and Importance of Working Capital; Objective of Working Capital; Determinants and Estimation of Working Capital Requirements; Financing and Management of Working Capital.

UNIT II: Management of Cash:

Nature of Cash; Motives of holding Cash; Cash Management; Managing cash Flows; Determining Optimum Cash Balance; Cash Management Models; Liquidity and Cash Management.

UNIT III: Receivables Management:

Concept, Nature and Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard, Credit Limit, Credit Period, Cash Discounts and Collections.

UNIT IV: Inventory Management:

Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory – Minimising Costs and Optimum Size Determination; Inventory Management System-

Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.

REFERENCES:

1. Bhalla, V.K: Working Capital Management: Text and Cases, S. Chand Publishing House.
2. Rustagi, R. P: Working Capital Management, Taxman Publications Pvt Limited.
3. Satya Sekhar, G. V: Working Capital Management, Wiley India Private Limited.
4. Bhattacharya, H: Working Capital Management: Text and Cases, Prentice Hall of India.
5. Chadamiya, B. P. & Menapara M. R: Working Capital Management: Strategic Techniques & Choices, New Century Publications.

Note: Latest edition of the readings may be used.

COM/DE/703: STARTEGIC FINANCIAL MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to help students in understanding the use of current assets and current liabilities and its management process.*

Learning Outcome: *After completing this course, the students will be able to:*

1. *Understand the management practices related working capital at firm level.*
2. *Know the importance of cash management while operating an enterprise.*
3. *Orient themselves in handling and management of accounts receivable.*
4. *Understand the concept and components of inventory management.*

UNIT-I: Introduction:

Strategic Management-Vision, Mission, Scope, Objectives, Strategies and Operating Plans; Process of Strategic Management; Strategic Financial Management; Changing Environment of Business Finance – Recent Trends and Financial Strategies; Financial Fundamental Analysis – Economy Analysis, Industry and Competition Analysis and Company Analysis.

UNIT-II: Corporate Valuation:

Concept of Value; Value Creation through Required Rate of Return – NPV and IRR Approach; Book Value of the Corporate Entity – Intrinsic Value; Adjusted Book Value of the Corporate Unit; Current Market Valuation Model; Cost Theory of Valuation; Earnings Theory of Valuation; The Gordon Model of Valuation; Discounted Cash Flow Model.

UNIT-III: Business Growth and Corporate Reorganisation:

Re-organisation for Growth – A Brief Overview of Expansion, Diversification, Alliances and Cooperation, and Mergers and Acquisitions; Corporate Growth and Financial Structure Redesigning – Leveraged Re- capitalisation, Leveraged Buy Outs and Share Buyback; Growth Companies-Dividend Policy and Cash Dividends Vs Share Buyback.

UNIT-IV: Corporate Merger and Takeover:

Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover; Takeover Regulations in India; Takeover Defence Mechanism.

REFERENCES:

1. Khan, M.Y & Jain, P.C: Financial Management, TMH.
2. Mishra & Srivastava: Financial Management, Oxford
3. Sofat & Hiro: Strategic Financial Management, PHI.
4. Sridhar: Strategic Financial Management, Shroll Publishers.
5. Kumar, R: Strategic Financial Management, Elsevier Science
6. Chandra, P: Strategic Financial Management, TMH.
7. Jhabak, P: Strategic Financial Management, Himalaya Publishing House.

Suggested Readings:

1. Gupta, S.K, Sharma, R.K & Gupta, N: Financial Management-Theory and practice, Kalyani.
2. Bhalla, V. K: Financial management, S. Chand.
3. Chandra, P: Financial management, Tata McGraw Hill.
4. Vij, M: International financial management, Excel book.

Note: Latest edition of the readings may be used.

MARKETING MANAGEMENT PAPERS

COM/DE/701: CUSTOMER RELATIONSHIP MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to focus on the trends in customer relationship and key developments in the practice its management.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *Understanding of the benefits of CRM and the competitive advantage it provides to organisations, appreciation for how technology can be leveraged to enhance a CRM initiative and can have exposure to best CRM practices in different sectors.*
2. *Infer about the concept of CRM and its types.*
3. *Summarise the CRM concepts with respect to Marketing and sales.*
4. *Identify the sales process management tools and E-CRM techniques.*

UNIT- I: Fundamentals of CRM:

Relationship: Theoretical Perspective – Types and Issues; Evolution of Relationships as a marketing tool; Emergence of CRM Practice; CRM Cycle; Stakeholders in CRM; Strategic issues in Relationship Marketing.

UNIT- II: Types of CRM:

Operational CRM– Sales Force Automation; Customer Service; Campaign Management; Analytical CRM– Managing and sharing customer data; Customer information databases; Technological Solutions; Collaborative CRM – Customer Interactions Centre; Contact Centre; Portals in Building Relationship.

UNIT- III: IT dynamics in CRM:

E-CRM – Features; Advantages; Functional components of CRM solution; CRM Software Programs; Applications of e-CRM; IT Implementation in CRM – Database Management & Construction; Data Warehousing; Data Mining. Customer Care Management –EPOS; Multimedia contact centre; Leveraging Internet.

UNIT- IV: Applications of CRM in different sectors:

Service Sector – Banking; Insurance; Health Care; Hotel; Retail Industry; Telecom Industry; Education.

REFERENCES:

1. Makkar, U & Makkar, H: Customer Relationship Management, Tata McGraw-Hill.
2. Peelan Ed: Customer Relationship Management, Pearson Education.
3. Rai, A.K: Customer Relationship Management, Concepts and Cases, Prentice Hall.
4. Stanley A. Brown: Customer relationship management, John Wiley & Sons Canada, ltd.
5. Jagdish Seth, Et al: Customer relationship management.
6. Paul Greenberg: CRM at the speed of light: capturing and keeping customer in internet real time
7. Jill Dyche: The CRM handbook: a business guide to customer relationship management,

Addison Wesley Information Technology Series Patrica.

8. Ramaswamy, et al: Harvard business review on customer relationship management
9. Bernd H Schmitt: customer experience management: a revolutionary approach to connecting with your customer

Note: Latest edition of the readings may be used.

COM/DE/702: MARKETING OF SERVICES

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to enable the students to emphasize on the concept and issues of service marketing to facilitate them to develop marketing strategies for a service providing business.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *Categorise services and identify challenges related to service business.*
2. *Apply marketing research as a means of comprehending customers and to deploy employees for service delivery.*
3. *Investigate the causes of service failures and implementing strategies to recover it.*
4. *Create service design and standards by assessing service performance and delivery.*

UNIT I: Introduction:

Concept, Nature of Services, Understanding Service Market, Distinctive characteristics and classification of services; Services Marketing Mix; Trends in Services Marketing; Marketing framework and Challenges in Service Business.

UNIT II: Understanding Customers:

Consumer behaviour for services; Customer Expectation, and Customer perception of services; Customer loyalty, Customer's satisfaction in service marketing; Strategies building customer relationship; Elements in an effective services marketing research programme, SERVQUAL and GAP Model, Handling complaints, service failure and recovery strategies.

UNIT III: Service design and Promotion:

Challenges of Services Innovation and design, new service development process, Service Blueprinting, Customer-defined service standards and its types, Life Cycle of Services. Services Promotion: Accessibility and Availability; Location–Factors Considered; Promotion goals of Internal and External Communication; Promotion Mix, Key service communication challenges.

UNIT IV: Delivering and performing services:

Approaches to pricing services, Process and Physical Evidence, Role of employees, and customers in service delivery, Delivering services through intermediaries and electronic channels, Strategies for matching capacity and demand, Financial and Economic impact of services, Development of Services Market in Indian Business.

REFERENCES:

1. Avadhani, VA: Marketing of Financial Services, Himalaya Publishing House.
2. Gurusamy: Financial Services and Markets, Thomson.
3. Hoffman: Services Marketing, Thomson.
4. Rampal, M.K & Gupta, S.L: Service Marketing Concepts, Applications and cases, Galgotia Publishing Company.
5. Mohan Rao & R.L. Hyderabad: Financial services – Text, Cases and Strategies
6. Zeithaml, VA & M J Bitner: Service Marketing, McGraw Hill.

Suggested Readings:

1. Zeithaml, V., Bitner, M.J., Gremler, D.D.& amp; Pandit, A., Service Marketing. McGraw Hill.
2. Lovelock, C., Wirtz, J. & Chatterjee, J., Services Marketing. Pearson Education.
3. Christopher H. Lovelock, Jochen Wirtz, and Jayanta Chatterjee, Services Marketing: People, Technology, Strategy, Prentice Hall.
4. Adrian Payne, The Essence of Service Marketing, Prentice Hall.
5. Harsh V. Verma, Services Marketing – Text and Cases, Pearson Education.
6. Rajendra Nargudkar, Service Marketing: Text & Cases, McGraw-Hill.

Note: Latest edition of the readings may be used.

COM/DE/703: INTERNATIONAL MARKETING

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to acquaint the students with the changing dimensions of International Marketing Management and interpret its theory and practice.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *Craft a marketing mix suitable to a variety of international markets and will be able to prepare an international marketing plan.*
2. *Understand decisions related to international product planning and pricing.*
3. *Explain methods for promoting a product in foreign markets and understand issues involved with designing of international promotion strategy.*
4. *Describe decisions related to international channel and physical distribution strategies.*

UNIT- I: International Marketing:

International Vs. Global marketing; Dynamics of International Marketing Decision; Environmental variables-its influence on International Marketing; Impact of geo-politics; International power structure.

UNIT- II: International Marketing planning:

Issues in International Marketing; Planning for Product, Pricing, Communication, Distribution; International Marketing Information System; Organizing and Controlling of International Marketing Operations.

UNIT- III International Marketing Strategies:

Identifying the International Market Opportunities and challenges; Strategic choice for Foreign Market Entry; Emerging Markets concept and significant.

UNIT- IV: Emerging issues and developments in international marketing:

Ethical and Environmental issues- Carbon footprint, carbon credit; International Trade Combination and Conflicts; Research and research ethics in International Markets; Graft & Guanxi management in international marketing.

REFERENCES:

1. Cateora, Phillip R., Grahm, John L. & Gilly, Mary (2016). International Marketing. Tata McGraw Hill.
2. Czinkota, Michael R. & Ronkainon, Illka A. (2013). International Marketing. Cengage Learning.
3. Joshi, Rakesh M. (2014). International Marketing. Oxford University Press.
4. Keegan, Warran J. & Green, Mark C. (2015). Global Marketing. Pearson.
5. Onkvist, Sak & Shaw, John J. (2009). International Marketing; Analysis and Strategy. Psychology Press.
6. Terpstra, Vern Foley, James & Sarathy, Ravi (2012). International Marketing. Naper Press.
7. Keegan, Warran J. and Mark C. Green, Global Marketing, Pearson.
8. Cateora, Phillip R.; Grahm, John L. and Prashant Salwan, International Marketing, Tata McGraw Hill.
9. Czinkota, Michael R. and Illka A. Ronkainon, International Marketing, Cengage Learning.

10. Kotabe, Masaaki and Kristiaan Helsen, Global Marketing Management, John Wiley & Sons.
11. Onkvist, Sak and John J. Shaw, International Marketing; Analysis and Strategy, Prentice Hall.

Note: Latest edition of the readings may be used.

HUMAN RESOURCE MANAGEMENT PAPERS

COM/DE/701: DYNAMICS OF INDUSTRIAL RELATIONS

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to make student to understand essentials of Industrial Relations and to increase their competency to sustain the stress in managing IR issues.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *understand the employee- employer relationship in decision making process, and grievance redressal processes in an organisation.*
2. *Explain the role of management and unions in the promotion of industrial relations.*
3. *Outline the important causes & impact of industrial disputes and settlement procedures.*
4. *Implement collective bargaining process and worker's participation to negotiate on different issues between management and labour.*

UNIT-I: Introduction: Industrial Relations:

Concepts, Major players, Features and Determinants; Essentials of Industrial Relation; Importance, Trends in Industrial Relation.

UNIT-II: Trade Union:

Trade Union- Features, Objectives, Types, Functions, Benefits and Limitations; Theories of Trade Union; Trade Union Act, 1926, History of Trade Union Movement in India; Trade Unions and Challenges of Privatization and Globalization; Decline of Trade Unions; Trends in Trade Unionism- Indian and Global perspectives.

UNIT-III: Employee Grievances and Industrial Disputes:

Employee Grievances- Characteristics and sources; Techniques of Grievance Identification; Grievance Procedures; Essentials of a Good Grievance Procedure; Industrial Disputes- Sources, Effects, Types and Machineries as per Industrial Dispute Act, 1947.

UNIT-IV: Collective Bargaining and Worker's Participation in Management:

Collective Bargaining- Concept, Process, Content, Classifications; Essentials of Effective Collective Bargaining; Workers Participation in Management- Objectives, Significance, Levels and Methods; Essentials of Successful WPM.

REFERENCES:

1. Subramani, K.M: Labour Management Relations in India, Asia Publishing House.
2. Rudrabasavraj, M.N: Dynamic Personnel Administration, Himalaya Publishing House.
3. Mamkoottam: Trade Unionism. Myth and Reality, Oxford University Press.
4. Niland J.R: The Future of Industrial Relations, Sage.
5. Shejwalkar, P.C. & Malegaonkar, S.B: Personnel Management and Industrial Relations
6. Verma, P: Management of Industrial Relations, Oxford & IBH Publishing.
7. Richard D Irish: Collective Bargaining and Industrial, Kochan, T.A. & Katz Henry Homewood, Illinois.

Note: Latest edition of the readings may be used.

COM/DE/702: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to enable student to understand various issues and challenges in managing Human Resources of MNCs etc.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Acquaint themselves with various aspects of human resources management in MNCs and large organisations with overseas activities.*
2. *Understand the various recruitment tactics in MNCs.*
3. *Systematically analyse and define a broad range of issues and problems facing MNCs in their IHRM activities.*
4. *Illustrate macro challenges in IHRM.*

UNIT-I: International Human Resource Management:

Concept and features; Differences between IHRM and Domestic HRM; Reasons for the growth of IHRM; Challenges of IHRM.

UNIT-II: Procurement and Development:

Recruitment Approaches in MNCs; Recruitment in MNCs- Sources and procedures; Selection procedures in MNCs; Training in MNCs- Procedures and Methods.

UNIT-III: Micro Issues in IHRM:

Employee Turnover in MNC- Concept, reasons and types; Brain- Drain and Brain-Gain; Employee Stress- Sources, effects and its management, Cadre conflict, Bossism at Work Place.

UNIT-IV: Macro Issues in IHRM:

Management of Cross-Cultural Dynamics, Growing Numbers of Women and Minority Ethnic Workers, Impact of Low Birth Rate on Human Resource, Low Level Works- Few Workers Situation, Workers and Moral Education, Replacement of Workers by Robots and Machines, Balancing Work and Life.

REFERENCES:

1. Dessler, G: Human Resource Management, PHI.
2. Flippo, E. B: Personnel Management, McGraw Hill, Tokyo.
3. Mammoria & Gankar: Personnel Management: text & cases, Himalaya Publishing House.
4. Mammoria & Mammoria: Dynamics of Industrial Relations, Himalaya Publishing House.
5. Salomon, M: Industrial Relations Theory & Practice, PHI.
6. Venkataratnam: Personnel Management & Human Resource, Tata McGraw
7. Rao, VSP: Human Resource Management, Text & Cases, Excel Books.

Note: Latest edition of the readings may be used.

COM/DE/703: PERPORMANCE AND CAREER MANAGEMENT

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective*: The purpose of this course is to equip students with various theoretical and practical knowledge involved in understanding various components of employee turnover, employee engagement, job satisfaction and career management.*

Learning Outcome*: After completing the course, the students will be able to:*

1. *Understand the concept and management of the performance and career of the workforce in an organisation.*
2. *Comprehend the significance of employee retention strategies.*
3. *Understand the definition and significance of job satisfaction in the workplace.*
4. *Learn the key components of an effective career planning program, identifying common challenges in career planning and ways to address them.*

UNIT-I: Performance and Performance Evaluation:

Performance effectiveness, Managing 3Es (Efficiency, Effectiveness and Equity), Evaluation of Performance – Concept, Process, and Methods and their benefits; Performance Management, Principles of Effective Performance Appraisal Discussions.

UNIT-II: Employee Retention and Employee Engagement:

Managing Employee Turnover; Impact of turnover on performance; Employee Retention, Retention Strategies in India; Employee Engagement; Determinants of Employee Engagement; Employee engagement and Performance.

UNIT-III: Job Satisfaction:

Concept, Determinants of Job Satisfaction; Measurement of Job Satisfaction, Effects of Job Satisfaction, Managing Job Satisfaction; Theories of Job Satisfaction-Two Factor Theory and Adam's Equity Theory.

UNIT-IV: Career Management:

Concept of Career; Career Anchors; Elements of a Career Planning Program; Individual Assessment and Need Analysis; Organisational Assessment and Opportunity Analysis; Need Opportunity Alignment; Career Counselling; Benefits of Career Planning; Issues in Career Planning; Career Development Cycle; Career Path.

REFERENCES:

1. Krech, D & Crutchfield, R.S: Theory and Problem of Social Psychology, McGraw-Hill.
2. Dessler, G: Human Resource Management, Pearson Education.
3. Greenhaus, J.H: Career Management, Dryden Press.
4. Rudrabasavraj, M.N: Dynamic Personnel Administration, Himalaya Publishing House.
5. Munn, N.L. et al: Introduction to Psychology, Oxford IBH Publishing Co.
6. Durai, P: Human Resource Management, Pearson.
7. Khanka, S.S: Organisational Behaviour-Text and Cases, S. Chand Publishing.
8. Rao, VSP: Human Resource Management-Text & Cases, Excel Books.

Note: Latest edition of the readings may be used.

MAJOR PAPER FOR ALL SPECIALISATION (Compulsory)

COM/DE/704: BUSINESS COMMUNICATION

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to enable the students to get an overview of prerequisites to business communication and outline the effective organisational communication.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *Comprehend the significance of effective communication in business.*
2. *Advance knowledge on drafting of official letters and documents.*
3. *Draft effective business correspondence with concision and clarity.*
4. *Stimulate their Critical thinking by designing and developing clean and lucid writing skills.*

UNIT- I: Introduction:

Communication-Need, process, fundamental concept of business communication, Importance of communication skills in Business Management, Types of communication: the media and tools of communication. The Communication Process. Barriers and Gateways to communication. Personal language and body language. Types of managerial speeches Art of facing interviews in: selection or placement, appraisal, disciplinary committees and exit interviews. Electronic communication; Privacy and data security issues in business communication.

UNIT- II: Business Correspondence:

Inviting quotations, sending quotations, Placing orders, Social and public relations correspondence. Formats for business letters and memos: routine type; sales promotion, bill collection, disciplinary action; persuasive messages; negative messages; job applications. Preparing a professional resume and cover letter, follow-up messages and letters. Internal communication through: memos, minutes, notices, circulars. Writing effective Business Reports; Digital Communication. PowerPoint preparation; Using Web as a source of knowledge Sharing.

UNIT- III: Reading and Writing Business Messages:

Invitations, thank you notes, greetings and congratulations. Drafting the Employment Notice, Job Application Letter; Curriculum Vitae/ Resumes; Joining Interview; An offer of employment; Job Description; Letter of Acceptance, Letter of Resignation and Promotion, Testimonials and References.

UNIT- IV: Professional Conduct in A Business Setting:

Workplace hierarchy; the proper way to make introductions; Use of courteous phrases and language in the workplace. Professional Image: appropriate business attire; Telephone Etiquette & Table etiquette.

REFERENCES:

1. Andrews, D. C., & Andrews, W. D. (2003). Management Communication: A Guide. Boston: Cengage Learning.
2. Canavor, N. (2012). Business Writing in the Digital Age. California: SAGE Publications.

3. Guffey, M. E., & Loewy, D. (2013). Essentials of Business Communication. Boston: Cengage Learning.
4. Locker, K., & Kaczmarek, S. (2009). Business Communication: Building Critical Skills. New York: McGraw Hill Education.
1. Newman, A. (2017). Business Communication: In Person, In Print, Online. Boston: Cengage.
2. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
3. Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi.
4. Kaul, Asha: Business Communication; Prentice Hall, New Delhi.
5. Kaul: Effective Business Communication: Prentice Hall, New Delhi
6. Patri V.R.: Essentials of Communication; Greenspan Publications, New Delhi.
7. Randall E. Magors: Business Communication; Harper and Row, New York.
8. Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.
9. Ronald E. Dulek and John S. Fielder, Principles of Business Communication; Macmillan Publishing Company, London.
10. Senguin J.: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
11. Webster's Guide to Effective Letter Writing, Harper and Row, New York.
12. Pooja Malhotra, Business Communication Skills, Kalyani publishers

Note: Latest edition of the readings may be used.

COM/DE/705: RESEARCH AND PUBLICATION ETHICS

Total Credit Hours: 60
Credit: 4 (L:3; T:1; P:0)
Terminal Examination Duration: 3 Hours
Maximum Marks: 100 (Terminal: 80; Internal Assessment: 20)

Course Objective: *The purpose of this course is to make students understand the philosophy of science and ethics, research integrity and publication ethics and identifying research misconduct and predatory publications.*

Learning Outcome: *After completing the course, the students will be able to:*

1. *Grasp the fundamentals, branches, and nature of philosophy, alongside understanding moral philosophy and the nature of moral judgments.*
2. *Acquire ethical principles in scientific research, recognize misconducts like Falsification, Fabrication, and Plagiarism, and comprehend publication ethics including authorship and conflicts of interest.*
3. *Understand the ethical standards, including authorship, conflicts of interest, and misconduct, as well as the mechanisms for identifying and addressing unethical behaviour in scholarly publication.*
4. *Explore open-access initiatives, learn about predatory publishing, and utilize tools like SHERPA/RoMEO to check copyright policies, while also understanding subject-specific ethical issues and the use of plagiarism detection software.*

UNIT – I: Philosophy and Ethics:

Introduction to philosophy: definition, nature and scope, concept, branches-Ethics: definition, moral philosophy, nature of moral judgements and reactions.

UNIT – II: Scientific Conduct:

Ethics with respect to science and research- Intellectual honesty and research integrity-Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP)-Redundant Publications: duplicate and overlapping publications, salami slicing - Selective reporting and misrepresentation of data.

UNIT – III: Publication Ethics:

Publication ethics: definition, introduction and importance-Best practices/standards setting initiatives and guidelines: COPE, WAME, etc. - Conflicts of interest - Publication misconduct: definition, concept, problems that lead to unethical behaviour and vice versa, types -Violation of publication ethics, authorship and contributor ship - Identification of publication misconduct, complaints and appeals - Predatory publisher and journals.

UNIT – IV: Open Access Publishing:

Open access publications and initiatives - SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies-Software tool to identify predatory publications developed by SPPU - Journal finder/journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer, Journal Suggester, etc.

Publication Misconduct: a) Subject specific ethical issues, FFP, authorship b) Conflicts of interest c) Complaints and appeals: examples and fraud from India and abroad Software tools; Use of plagiarism software like Turnitin, Drilbit, and other open-source software tools.

UNIT – V: Databases and Research Metrics:

Databases, Indexing databases, Citation databases: Web of Science, Scopus, etc., Research Metrics: Impact Factor of journal as per Journal Citations Report, SNIP, SJR, IPP, Cite Score-Metrics: h-index, g-index, i-10 Index, altmetrics.

REFERENCES:

1. The Student's Guide to Research Ethics by Paul Oliver Open University Press, 2003
2. Responsible Conduct of Research by Adil E. Shamoo; David B. Resnik Oxford University Press, 2003
3. Ethics in Science Education, Research and Governance Edited by Kambadur Muralidhar, Amit Ghosh Ashok Kumar Singhvi. Indian National Science Academy.
4. Anderson B.H., Dursaton, and Poole M.: Thesis and assignment writing, Wiley Eastern
5. B. Gustavii: How to write and illustrate scientific papers? Cambridge University Press.
6. Bordens K.S. and Abbott, B.b.: Research Design and Methods, Mc Graw Hill, 2008.
7. Graziano, A., M., and Raulin, M., L.: Research Methods – A Process of Inquiry, Sixth Edition, Pearson, 2007

Note: Latest edition of the readings may be used.

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