



Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)

Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

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REGULATIONS 2025-26 for Post Graduate Programme (Outcome Based Education model with Choice Based Credit System)

M.Com. Degree

(For the students admitted during the academic year 2025-26)

Programme: M. Com.

Eligibility

A candidate who has passed any UG Degree is eligible B.Com./ B.Com.(CA)/ BCS / B.Com (C.S) / BBM / BBA / B.Com. (C.S and C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, course to such conditions as may be prescribed there to are permitted to appear and qualify for the **Master of Commerce Degree Examination** of this College after a programme of study of two academic years.

Programme Educational Objectives

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To occupy the leading positions in Manufacturing and Service Sectors.
2. To sparkle as professionals with cerebral associations and governing capacities in Accounting, Banking, Insurance and Taxation.
3. To unfold the challenges being versatile in managing finance and human resources in order to contribute to the national economy.

PROGRAMME OUTCOMES

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
P01	Learn up to date concepts in accounting.
P02	Handle business unit with better utilization of resources.
P03	Become as entrepreneurs and intrapreneurs in global business environment.
P04	Understand the methodologies for research and development
P05	Act as certified consultants and professionals.

Guidelines for Programmes offering Part I& Part II for Two Semesters

Part	Subjects	No. of Papers	Credit	Semester No.
III	Core (Credits 2,3,4)	15	(12x4 = 48 3 x 3 = 9) 57	I to IV
	Core Practical (Credits 2,3)	02	5	II to III
	Extra Departmental Course (EDC)	1	4	II
	Discipline Specific Elective (DSE)	4	16	I to IV
	Project	1	8	IV
	Industrial Training	1	2	III
TOTAL CREDITS			92	

PG CURRICULUM

PROGRAMME NAME – M.Com.

AY 2025 - 2026

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
25IBP1CA	Core – I	Strategic Human Resource Management	5	-	-	5	60	3	25	75	100	4
25COP1CA	Core – II	Managerial Economics	5	-	-	5	60	3	25	75	100	4
25CRP1CB	Core – III	Advanced Corporate Accounting	5	1	-	6	72	3	25	75	100	4
25CRP1CC	Core – IV	Corporate Governance	5	-	-	5	60	3	25	75	100	4
25COP1CB	Core – V	International Business	5	-	-	5	60	3	25	75	100	3
25COP1DA	DSE - I	Consumer Behaviour	4	-	-	4	48	3	25	75	100	4
25COP1DB		Strategic Management										
25CMP1DB		Financial Markets and Services										
Total			29	1	-	30	360	-	-	-	600	23

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Second Semester												
25CMP2CA	Core -VI	Business Finance	5	-	-	5	60	3	25	75	100	4
25COP2CA	Core- VII	Direct Tax	5	1	-	6	72	3	25	75	100	4
25COP2CB	Core -VIII	Organizational Behavior	4	-	-	4	48	3	25	75	100	3
25COP2CP	Core Practical: I	Computer Application in Business	-	-	6	6	72	3	40	60	100	3
25DAP2EA	EDC	Business Analytics	5	-	-	5	60	3	25	75	100	4
25IBP2DB	DSE - II	Digital Marketing	4	-	-	4	48	3	25	75	100	4
25COP2DA		Change Management										
25CMP2DB		Banking Services										
Total			23	1	6	30	360	-	-	-	600	22

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Third Semester												
25CMP3CA	Core – IX	Applied Cost Accounting	5	1	-	6	72	3	25	75	100	4
25CMP3CB	Core – X	Marketing Management	5	1	-	6	72	3	25	75	100	4
25COP3CA	Core – XI	Business Research Methods	5	-	-	5	60	3	25	75	100	4
25CRP3CD	Core – XII	Indirect Tax	5	-	-	5	60	3	25	75	100	4
25COP3CP	Core Practical: II	Statistical Tools for Research	-	-	4	4	48	3	40	60	100	2
25COP3CT	IT	Internship	-	-	-	-	-	3	40	60	100	2
25COP3DA	DSE - III	Services Marketing	4	-	-	4	48	3	25	75	100	4
25COP3DB		Credit Management										
25CMP3DB		Financial Derivatives										
Total			24	2	4	30	360	-	-	-	700	24

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits	
						Week	Total		CIA	ESE	Total		
Fourth Semester													
25CMP4CA	Core -XIII	Accounting for Management	5	-	-	5	60	3	25	75	100	4	
25COP4CA	Core -XIV	Security Analysis and Portfolio Management	4	-	-	4	48	3	25	75	100	4	
25COP4CB	Core -XV	Industrial Relations and Personnel Management	5	-	-	5	60	3	25	75	100	3	
25COP4CV	Core - XVI	Project and Viva-Voce	-	-	12	12	144	-	80	120	200	8	
25COP4DA	DSE - IV	International Marketing	4	-	-	4	48	3	25	75	100	4	
25COP4DB		Project Management											
25CMP4DB		Fintech Services											
Total			18	-	12	30	360	-	-	-	600	23	
											2500	92	

***Total Credits does not exceed 92 credits**

DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters I&IV

Semester I (Elective I)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	25COP1DA	Consumer Behaviour
2	25COP1DB	Strategic Management
3	25CMP1DB	Financial Markets and Services

Semester II (Elective II)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	25IBP2DB	Digital Marketing
2	25COP2DA	Change Management
3	25CMP2DB	Banking Services

Semester III (Elective III)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	25COP3DA	Services Marketing
2	25COP3DB	Credit Management
3	25CMP3DB	Financial Derivatives

Semester IV (Elective IV)

List of Elective Courses

S.No.	Course Code	Name of the Course
1	25COP4DA	International Marketing
2	25COP4DB	Project Management
3	25CMP4DB	Fintech Services

EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

Semester III

S.No.	Course	Course Name
1	25COPSSA	Innovation and IPR
2	25COPSSB	Supply Chain Management



Semester – I							
CORE: STRATEGIC HUMAN RESOURCE MANAGEMENT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25IBP1CA	STRATEGIC HUMAN RESOURCE MANAGEMENT	Core	60	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the relationship between strategic human resource management and corporate strategy the importance of effective human resource strategy and how to manage the workforce diversity. various strategic human resource management issues.
Prerequisite	Knowledge on basic human resource management concepts and process

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	understand the importance of Strategic Human resource management in an organization.	K2
CO2	explain the concept of workforce diversity and changing employment relationship.	K2
CO3	interpret the importance of competency mapping and talent management.	K3
CO4	analyse the challenges in strategic human resource management.	K4
CO5	analyse the global factors influencing the adoption and implementation of Strategic Human Resource Management.	K4

Mapping with Program Outcomes:					
Cos/ POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2	✓	✓			✓
CO3	✓	✓	✓	✓	
CO4	✓	✓		✓	✓
CO5	✓	✓	✓		

25IBP1CA	STRATEGIC HUMAN RESOURCE MANAGEMENT
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Strategic Human Resource Management Meaning- Evolution- Need, importance and types of strategic human resource management- A shift from traditional HRM to strategic HRM- Relationship between strategic human resource management and Corporate strategy- Challenges of strategic HRM- HR architecture. Case study on HR strategy.	12	Text Book, e- Resource & Article
II	Human Resource Strategy Introduction- Components of a well-designed HR strategy- Key steps in formulating HR strategy - Strategic approach to human resources, planning, training and development, reward and compensation- Managing workforce diversity. Case study on Managing workforce diversity	12	Text Book & e- Resource
III	Competency and Potential Development HR Competencies- Competency mapping. Potential development: The concept and importance of talent management- Talent acquisition- Attracting and retaining talent- Career planning - Succession planning: Elements of succession planning- Challenges of succession planning. Case study on talent management	12	Reference Book & e- Resource & Article
IV	Strategic Human resource management issues Managing employee relations- Employee engagement- Investment in training and development- Learning organization- Skill based pay- Variable pay- HR outsourcing- Factors driving the need to outsource- Stages of outsourcing- Retrenchment and redundancy. Case study on HR outsourcing.	12	Text Book & e- Resource
V	Global dimensions: Cross cultural management- Global competitive advantage- Employer branding and employee value proposition- Benchmarking and balanced scorecard- HR audit- Global ethical environment. Case study on HR audit	12	e- Resource
	TOTAL	60	

Note: Case Studies related to the above topics to be discussed. Examined externally.
(Section D : Compulsory question for case studies.)

Text book	1.	Ananda Das Gupta, 2021, "Strategic Human Resource Management", 1st edition, Taylor and Francis group, New York
	2.	Charles R. Greer, 2022, "Strategic Human Resource Management", 2nd edition, Pearson Education India.
Reference Books	1.	Aswathappa K, 2017, "Human Resource Management: Text and Cases", 8th edition, Tata McGraw Hill Education, New York, United States.
	2.	Gary Rees, Paul Smith, 2021, "Strategic Human Resource Management", 3rd edition, SAGE Publications Ltd, New Delhi.
	3.	Jeffrey A. Mello, 2019, "Strategic Human Resource Management", 5th edition Cengage Learning, United States.
	4.	Garry Dessler & Varkey, 2009, "Human Resource Management", 15th edition, Pearson, New Delhi.

Journal and Magazines	<ul style="list-style-type: none"> Strategic human resource management: Employee involvement, diversity, and international issues by Gary C. McMahan, Myrtle P. Bell, Meghna Virick, Human Resource Management Review Volume 8, Issue 3, Autumn 1998, Pages 193-214. McKinsey article on Winning-with-your-talent-management-strategy The Power of Strategic Human Resource Management: Building a Thriving Workforce by Praveen Putti (Talent Acquisition Specialist)
E-Resources and Website	<ol style="list-style-type: none"> https://ebooks.inflibnet.ac.in/mgmt01/chapter/history-and-environment-of-hrm-challenges-of-hrm-hrm-environment-strategic-hrm/ https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/Strategic%20Human%20Resource%20Management%20MC-311(1).pdf https://www.otaru-uc.ac.jp/~js/downloads/SP2005-PDF/SP2005-Chapter2SHRM.pdf https://symbiosiscollege.edu.in/assets/pdf/TYBCOM/tybcom%20syllabus%20pdf%20files/Strategic%20Human%20Resource%20Management%20Special%20Paper%205.pdf

Learning Method	Lecture method using PPT, Blended learning, Gamification, Article discussion, Case study.
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Focus of the Course	Entrepreneurial development, Skill development and employability
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Semester – I CORE: MANAGERIAL ECONOMICS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25COP1CA	MANAGERIAL ECONOMICS	CORE	60	-	-	4

Preamble	This course has been designed for students to learn and understand
	<ul style="list-style-type: none"> the importance of managerial economist. demand and take decision on production and price. the influence of macroeconomic factors in managerial decision making.
Prerequisite	Knowledge on cost, production and international trade

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Execute well the role of a managerial economist.	K3
CO2	Identify the concept of demand and consider them in business decision making.	K2
CO3	Relate cost, production and price.	K4
CO4	Examine the relationship between National indicators and corporate enterprises.	K3
CO5	Analyze international trade considerations in business decisions.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		
CO2	✓				
CO3	✓	✓		✓	✓
CO4	✓	✓	✓		✓
CO5	✓		✓		✓

25COP1CA	MANAGERIAL ECONOMICS
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Syllabus

Unit	Content	Hrs	Resources
I	Managerial Economics Nature and Scope of Managerial Economics - Managerial Economics in Relation with other Disciplines - Goals of Corporate Enterprises - Social Responsibility - Decision Making in Business - Roles and Responsibilities of a Managerial Economist - Value of Enterprise. Case study on Goals of Corporate Enterprises.	9	Text Book
II	Demand Analysis Demand Function - Demand Function for a Business Manager - Demand Distinctions - Law of Demand - Elasticity of Demand - Application of Price Elasticity of Demand - Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand - Demand Forecasting: General Considerations and Methods. Case study on Law of Demand.	11	Text Book
III	Production and Price Analysis Cost Concepts - Cost-output Relation in Short-run and Long-run - Cost Control - Revenue - Break-Even-Point (BEP) Analysis and its Application - Production Function and Managerial Use of Production Function - Pricing Policies - Indian Knowledge System: Role of Panyadhyaksha in fixing prices - Pricing over Life Cycle of a Product - Export Pricing Strategy and Decisions. Case study on gold pricing.	12	Text Book & e-Resource Article
IV	National Indicators National Income - Role of Artificial Intelligence in improving National Income Accounting, Inflation and Deflation, FDI and Balance of Payments (BoP) - Fiscal Policy and Monetary Policy - Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate. Case study analysis on changes in Monetary policy instruments by RBI.	14	Text Book & e-Resource
V	International Trade and Institutions International Trade: Features, Advantages and Disadvantages - International Trade Theories: Absolute Cost Advantage theory, Comparative Cost Theory and H.O. Theory - Gains from Trade - Terms of Trade - IMF, World Bank, WTO and UNCTAD. Case study based on WTO World Economic Outlook Databases.	14	Textbook & e-Resource
Total		60	

<p>Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)</p>

Text book	1.	Sundharam.K.P.M. & Sundharam. E. N., 2022, "Business Economics", Sultan Chand and Sons, New Delhi
		M L Jhingan, 2025, "International Economics", Vrinda Publications (P) Ltd., New Delhi.
Reference Books	1.	E Narayanan Nadar & S Vijayan, 2023, "Managerial Economics", PHI Learning Pvt. Ltd. New Delhi.
	2.	Sankaran. S., 2024, "Business Economics", Margham Publications, Chennai.
	3.	Ahuja. H. L., 2021, "Business Economics", S. Chand and Company Pvt. Ltd., New Delhi.
	4.	Mehta P L, 2016, "Managerial Economics: Analysis, Problems, Cases", Sultan Chand and Sons, New Delhi.

Journal and Magazines	Economic and Political Weekly, The Economic Times
E-Resources and Website	http://rguir.inflibnet.ac.in/bitstream/123456789/16820/1/9781978962514.PDF

Learning Method	Lecture with PPT, Case study, Seminar, Flexitime Open Book Test & Flip Chart Presentation
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Focus of the Course	Critical thinking / Analytical skills and employability
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Semester – I							
CORE : ADVANCED CORPORATE ACCOUNTING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25CRP1CB	ADVANCED CORPORATE ACCOUNTING	CORE	60	12	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Concepts, principles and practices of company accounts in accordance with statutory requirements. • The financial statements of Joint Stock Companies, Banking and Insurance companies. • The emerging Accounting Practices.
Prerequisite	Knowledge on Corporate Accounting Practices and Accounting Standards.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Extend the principles, concepts and provisions relating to amalgamation of companies.	K3
CO2	Illustrate the Accounting concepts of holding and subsidiary companies.	K3
CO3	Analyze insurance and banking company accounts with due regard to the requirements.	K4
CO4	Summarize the final accounts of companies.	K5
CO5	Categorize the concept of consolidated inflation accounting statement.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1		✓			✓
CO2	✓	✓	✓		✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓		✓	
CO5	✓	✓			✓

25CRP1CB

ADVANCED CORPORATE ACCOUNTING

Syllabus

Unit	Content	Hrs	Resources
I	Amalgamation, Absorption and Reconstruction Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of share capital - External Reconstruction - Inter-company holdings. Case study: External Reconstruction.	14	Reference Book
II	Consolidated Balance Sheet as Per AS 21 Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit - Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Owings. Case study: Holding companies.	15	Text Book
III	Accounts of Banking and Insurance Companies Accounts of Banking Companies - Final accounts and Balance Sheet. Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses. Case study: Banking Companies.	15	Reference Book
IV	Final Accounts of Companies Preparation and Presentation of Final accounts of Companies - Form and Contents of Balance sheet and profit and loss account - Managerial remuneration. Case study: Final Accounts of Companies.	14	Text Book
V	Inflation and Emerging Accounting Practices Inflation Accounting - CPP - CCA - COSA - MWCA - Gearing method - Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS. Case study: IFRS.	14	Text Book
Total		72	

Note: Distribution of Marks Problems 80% and Theory 20%.

Case Studies related to the above topics to be discussed. Examined externally.
(Section D: Compulsory question for case studies.)

Text book	1.	Maheswari. S. N and Suneel. K. Maheshwari, 2020, "Corporate Accounting", 5th Edition, Vikas Publishing House, New Delhi.
	2.	Wilson. M, 2020, "Advanced Corporate Accounting" [Revised Edition], Scitech Publications India Pvt Ltd, Chennai.
Reference Books	1.	Shukla. M .C, Grewal. T. S and Gupta. S. C, 2021, "Advanced Accounts", 18th Edition, Volume II, S. Chand and Company Ltd., New Delhi.
	2.	Gupta R. L. and Radhasamy, 2020, "Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
	3.	Jain. S. P. and Narang. K. L, 2020, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
	4.	Reddy T.S. and Murthy. A, 2020, "Corporate Accounting", Margham Publications, Chennai.

Journal and Magazines	<ol style="list-style-type: none"> 1. Journal of Accounting and Finance, Volume 24, No 1, 2024 2. Journal of Corporate Accounting and Finance, 3. Accounting Today Magazine - 2024
E-Resources and Website	<ol style="list-style-type: none"> 1. https://www.accountingtoday.com/magazine/accounting-today-april-2024 2. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710 3. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371 4. http://www3.interscience.wiley.com/journal/60500170/home

Learning Method	Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion
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Focus of the Course	Entrepreneurial development, Skill development and employability.
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Semester – I CORE: CORPORATE GOVERNANCE							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25CRP1CC	CORPORATE GOVERNANCE	CORE	60	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • Corporate Governance Concepts and Whistle blower policy. • Regulatory Framework of Corporate Governance in India. • various forum of Corporate Governance and Annual Report.
Prerequisite	Knowledge on corporate governance accountability, transparency, fairness and responsibility.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Apply the code of corporate governance in any business concern.	K3
CO2	Evaluate the Corporate Governance Structure in business enterprise.	K5
CO3	Understand Regulatory Framework of Corporate Governance in Indian companies.	K3
CO4	Identify the Corporate Governance Forums in India and International Perspective.	K3
CO5	Dissect Annual Report and E – Governance of a business concern.	K3

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	
CO4	✓	✓	✓		✓
CO5	✓	✓	✓	✓	✓

25CRP1CC	CORPORATE GOVERNANCE
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Corporate Governance Corporate Governance - Concept - Need and Scope - Consequences of poor Corporate Governance - Evolution and Development - Principles of Corporate Governance - Whistle blower policy - Types of whistle blower - Management structure for Corporate Governance - Corporate Governance-Issues and Challenges. Case study: Corporate Governance Structure.	12	Text Book
II	Structure and Composition of Board Board Composition - Role and Responsibilities of Board - Boards Charter - Meetings and its Process - Board Committees and their functions: Audit Committee, Legal Compliance Committee and Stakeholders Relationship Committee - Appraisal of Board performance - Transparency and Disclosure - Internal control system and Risk Management. Case study: Composition of Board	12	Text Book & E-Resource
III	Regulatory Framework of Corporate Governance in India Corporate Governance in Indian Companies - (Clause 49 of Listing Agreement) - Beneficiaries of Corporate Governance - Shareholders activism - Investors protection - Shareholders Rights - Role of institutional Investors - Corporate Social Responsibilities and Good Corporate Citizenship. Case study: Listing Agreement	12	Reference Book
IV	Corporate Governance Forums Various Corporate Governance Forums - Common Wealth Association for Corporate Governance (CACG) - National Foundation for Corporate Governance (NFCG) - Legislative framework of Corporate Governance in India - International Perspective. Case study: National Foundation for Corporate Governance.	12	You tube
V	Annual Report Contents of annual report - Corporate governance report - Audit committee - Nomination and remuneration - Stakeholders grievance committee - Review of audit report - E - Governance - Trends in E-Governance. Case study: Annual report	12	E- Resource
Total		60	

Note: Case Studies related to the above topics to be discussed. Examined externally.
(Section D: Compulsory question for case studies.)

Text book	1.	Bansal C L, "Corporate Governance", 2014, Anurag Jain for Excel Books, Delhi.
	2.	Devarajan. M, 2018, "Corporate Governance", Narain Publications.
Reference Books	1.	Sanjiv Agarwal, 2014, "Corporate Governance: Concept & Dimensions", Snow white Publications P Ltd.
	2.	Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Tata Mc Graw Hill.
	3.	Fernando. A. C, "Business Ethics – An Indian Perspective", 3rd Edition, Pearsons Publications.
	4.	ICSI study material - https://www.icsi.edu/academic-corner/

Journal and Magazines	1. Indian Journal of Corporate Governance, bi-annual refereed journal 2. Corporate Governance: An International Review, Online ISSN:1467-8683 ISSN:0964-8410 Edited By: Konstantinos Stathopoulos and Till Talaulicar 3. https://www.corporatecomplianceinsights.com/global-corporategovernance-trends-2024/ 4. https://www.sfmagazine.com/articles/2024/january/sustainability-accounting-and-corporate-governance
E-Resources and Website	1. https://www.researchgate.net/publication/367177865_Corporate_governance_framework_in_India_An_overview 2. https://www.icsi.edu/media/webmodules/GOVERNANCE_RISK_MANAGEMENT_COMPLIANCES_AND_ETHICS.pdf 3. https://www.india.gov.in/topics/industries/corporate-governance 4. https://open.umn.edu/opentextbooks/textbooks/124

Learning Method	Lecture method using PPT/Blended Learning/ Group discussion/ Company visit and Article discussion.
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Focus of the Course	Entrepreneurial development, Skill development, Innovations, Constitutional Rights/ Human Values/ Ethics and employability
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Semester – I CORE : INTERNATIONAL BUSINESS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25COP1CB	INTERNATIONAL BUSINESS	CORE	60	-	-	3

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the fundamentals of international business and economic relations. the prospects of promoting exports. the impact of international trade.
Prerequisite	Knowledge on FOREX MARKET and international trade.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Demonstrate the dimensions in international business environment.	K3
CO2	Identify fundamental concepts related to Globalization process.	K2
CO3	Understand the principles of world trading system.	K2
CO4	Interpret the legal environment and EXIM policy.	K4
CO5	Value contemporary developments in international trade.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓			✓	
CO3		✓	✓		✓
CO4	✓		✓		
CO5	✓	✓		✓	✓

25COP1CB	INTERNATIONAL BUSINESS
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Syllabus

Unit	Content	Hrs	Resources
I	Concepts and Dimensions Concept of International Business - Types - nature and importance of international business - difference between domestic and international business. International business environment - nature - modes of entry in international business - Types of markets - Forex Market - Cross Border Market. Case study on international business environment.	10	Text Book, e- Resource & Article
II	Globalization Process An overview - Introduction to global marketing - nature and importance - process of international marketing - transition from domestic to transnational marketing - international investment - technology transfer. Case study on global marketing.	15	Text Book & e- Resource
III	World Trading System World Trading System - Basic principles and frame work - top international trading currencies - International Commodity Agreements - Multilateral Financial Institutions - Gold system - Emerging Trends in Global Trade - Digital trade, e-commerce in international markets, regional trade integrations - Challenges in Global Trade - Role of Technology and Innovation in Trade Facilitation Case study on world trading.	12	Reference Book & e- Resource & Article
IV	Legal Environment, EXIM Policy Legal Framework - objective of EXIM, FEMA - origin and objective - framework of FEMA - Commodity Market, Consumer Law - settlement of International Trade Disputes- CBOT. Case study on international trade disputes.	10	Text Book/ e- Resource
V	Contemporary Developments Contemporary developments - BRICS, SAARC, G20 - International Trade and Environment - International Business Ethics - Electronic Commerce - Instruments of Trade Policy. Case study on international trade policy.	13	e- Resource
Total		60	

<p>Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)</p>

Text book	1.	Aswathappa K, 2020, "International Business", Seventh Edition, Tata McGraw Hill Publishing Co. Ltd., Chennai.
		Sumati, Varma.2019 "Fundamentals of International Business", fourth Edition, Pearson, Bengaluru
Reference Books	1.	Nag.A. 2021. "International Business: Concept, Analysis and Strategy", First Edition, Atlantic Publishers and Distributors Pvt Ltd., Delhi.
	2.	Wild John. J, L. Wild Kenneth, 2019. 9th Edition. "International Business: The Challenges of Globalization", Pearson Education Publication, Bengaluru.
	3.	Charles W L Hill, G Tomas M Hult, 2021, 12th Edition. "International Business - Competing in the Global Marketplace ". McGraw Hill Publishers, Chennai.
	4.	Tamer Cavusgil. S, Gary Knight, John Riesenberger, 2017. 4th Edition "International Business", HBR Book Press, Delhi.

Journal and Magazines	The Anatomy of the Rise and Demise of the World Trading System, by Michael j. Trebilcock , Cambridge University Press, 2022.
E-Resources and Website	https://mu.ac.in/wp-content/uploads/2023/02/International-Business.pdf

Learning Method	Lecture method using PPT, Group learning, Article discussion.
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Focus of the Course	Business development, Skill development, employability.
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Semester – I DSE : CONSUMER BEHAVIOUR							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25COP1DA	CONSUMER BEHAVIOUR	DSE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the concept of consumer buying behaviour. the theories of motivation and perception as applied in consumer behaviour. the process of consumer decision making.
Prerequisite	Knowledge on basic consumer behaviour, decision making process.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept of consumer behaviour and decision-making process.	K2
CO2	Know about marketing implications on consumer behavioural decision.	K3
CO3	Analyse psychographic factors of buying behaviour.	K4
CO4	Examine consumer strategy towards store choice and shopping behaviour.	K4
CO5	Sketch out the Global consumer behaviour.	K4

Mapping with Program Outcomes:					
Cos/ POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2		✓	✓	✓	✓
CO3	✓	✓		✓	✓
CO4	✓	✓	✓	✓	
CO5	✓	✓			✓

25COP1DA CONSUMER BEHAVIOUR
Syllabus

Unit	Content	Hrs	Resources
I	Consumer Behaviour Theories of consumer behaviour - Consumer Behaviour and Marketing Action - An overview - Consumer involvement - Decision-making processes - Purchase behaviour and Marketing implications - Consumer behaviour models. Case study on Purchase Behaviour.	10	Text Book e-Resource & Article
II	Buying Behaviour Personality - Psycho-analytical Neo-Freudian and social approaches to personality, understanding consumer diversity, Brand personality, Self and self-image. Psychological and Sociological influence on consumer decision making, imaginary risk, digital consumer behaviour - Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations. Case study on influencing factors of buying behaviour.	10	Text Book e-Resource
III	Consumer Attitude Attitude formation & change - Tricomponent and structural models of attitudes, sources of attitude formation, strategies of attitude change, cognitive dissonance, attribution, self-perception theories, Foot in the door phenomenon. Groups - types, Celebrities, Family, Socialization of family members, Function of family, Family decision-making and consumption - related roles, Family life cycle. Case study on consumer attitude.	8	Text Book e-Resource & Article
IV	Strategic Implementation Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty - Consumerism - Consumer rights and Marketers' responsibilities. Case study on store choice strategy.	10	Text Book e-Resource
V	Consumer buying habits The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics. Case study on buying habits.	10	e-Resource
Total		48	

Note: Case Studies related to the above topics to be discussed. Examined externally.
(Section D: Compulsory question for case studies.)

Text book	1.	Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi.
	2.	David L. Mothersbaugh, 2022, Consumer Behaviour: Building Marketing Strategy (Indian Edition), McGraw Hill Education, New Delhi
Reference Books	1.	David L Mothersbaugh, 2022, Consumer Behaviour: Building Marketing Strategy Special Indian Edition Mc Graw Hill, New Delhi.
	2.	Sarmistha Sarma, 2019, Consumer Behaviour, Wiley India, New Delhi.
	3.	Sangeetha Sahney, 2018, Consumer Behaviour, Oxford University Press Publishing House, New Delhi.
	4.	Joseph Wisenblit, S. Ramesh Kumar, 2017, Consumer Behaviour, Pearson, New Delhi.

Journal and Magazines	Academic Journal - Journal of Consumer Research - https://academic.oup.com/jcr International Journal - Journal of Consumer Behaviour (Wiley) - https://onlinelibrary.wiley.com/journal/14791838
E-Resources and Website	https://www.slideshare.net/prashantmehta(PDF) Consumer Attitude towards Online Shopping (researchgate.net)

Learning Method	Lecture method using PPT, Group learning, Article discussion.
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Focus of the Course	Entrepreneurial development / Skill development/employability.
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Semester – I DSE: STRATEGIC MANAGEMENT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25COP1DB	STRATEGIC MANAGEMENT	DSE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> the concept and process of strategic management. how to formulate strategies and its implementation. about strategic evaluation and control.
Prerequisite	Knowledge on strategic management, strategic evaluation process.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept and process of strategic management.	K2
CO2	Know about strategic formulation and SWOT analysis.	K3
CO3	Gain knowledge on corporate level generic strategies and BCG matrix.	K2
CO4	Analyze strategic implementation and strategic positioning.	K4
CO5	understand the process of Strategic Evaluation and control.	K3

Mapping with Program Outcomes:					
Cos/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓		✓
CO2		✓	✓	✓	✓
CO3	✓	✓		✓	✓
CO4	✓	✓	✓	✓	
CO5	✓	✓			✓

25COP1DB	STRATEGIC MANAGEMENT
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Syllabus

Unit	Content	Hrs	Resources
I	Strategic Management Concepts -Difference between strategy and tactics - Three levels of strategy, strategic Management Process - Benefits, TQM and strategic management. Case study on Total Quality Management.	10	Text Book, e- Resource & Article
II	Strategic Formulation Strategic formulation - Corporate mission - need - formulation - objectives: classification - guidelines, Goals: features - types. Environmental scanning and Industrial analysis - need - approaches - SWOT analysis - ETOP - value chain analysis - Organizational changes and competitive advantage. Case study on SWOT analysis.	10	Text Book & e- Resource
III	Choice of Strategy Choice of strategy: BCG matrix - The GE nine cell planning grid- Corporate level generic strategies: Stability, Expansion, Retrenchment, Combination strategies. Case study on BCG matrix.	8	Reference Book & e- Resource & Article
IV	Strategic Implementation Strategic Implementation: Role of top management - Process - approaches, Resource allocation - factors - approaches, Mckinsey's 7s framework, Strategic Positioning- Four routes to competitive advantage. Case study on Mckinsey's framework.	10	Text Book e- Resource
V	Strategic Evaluation and Control Meaning of strategic evaluation - importance - criteria - quantitative and qualitative factors. Strategic control - process - criteria - types - essential features of effective evaluation and control, Du pont's control model and other quantitative and qualitative tools. Balanced score card M. Porter's approach for globalization - future of strategic management. Case study on strategic control.	10	e- Resource & Article
Total		48	

Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)

Text book	1.	Subba Rao. P, 2022, "Business Policy and Strategic Management: Text and Cases", Himalaya Publishing House, Mumbai.
		Srinivasan.R, 2021, Strategic Management, PHI Learning, New Delhi
Reference Books	1.	Azhar Kazmi, 2020, Strategic Management, McGraw Hill Education, New Delhi.
	2.	Rao V.S.P. 2019, Strategic Management Text and Cases, Excel Books, New Delhi.
	3.	Mamoria and Mamoria, 2018, Business Planning and Policy-Himalaya Publishing House, New Delhi.
	4.	Srivastava, 2018, International Strategic Management, Himalaya Publishing House, New Delhi.University Press.

Journal and Magazines	Relating the strategic role of technology orientation in organizational TQM performance by Rohit Raj,Vimal Kumar, Elizabeth A. Cudney, Total Quality Management & Business Excellence,2024
E-Resources and Website	https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/strategic_mgmt.pdf

Learning Method	Lecture method using PPT / Group learning / Article discussion.
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Focus of the Course	Strategic Planning & Implementation / skill development / employability.
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Semester – I DSE: FINANCIAL MARKETS AND SERVICES							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	25CMP1DB	FINANCIAL MARKETS AND SERVICES	DSE	48	-	-	4

Preamble	<p>This course has been designed for students to learn and understand</p> <ul style="list-style-type: none"> • the Intricacies of Indian financial system for better financial decision making. • functioning of various segments of the financial markets. • various instruments traded in the financial markets.
Prerequisite	Knowledge on Indian Financial System.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the financial system in India.	K2
CO2	Describe various concepts of money markets.	K2
CO3	Analyse the activities undertaken in stock exchange and SEBI Guidelines.	K4
CO4	Interpret various innovative financial services and instruments.	K3
CO5	Evaluate the performance of mutual funds and venture capital.	K4

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓	✓	✓	✓
CO2	✓				
CO3	✓	✓	✓	✓	✓
CO4	✓			✓	
CO5	✓	✓	✓		✓

25CMP1DB	FINANCIAL MARKETS AND SERVICES
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Syllabus

Unit	Content	Hrs	Resources
I	Financial System in India Functions of Financial system- Financial concepts Financial assets- Financial Intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development. Case Study on Indian Financial System.	10	Text Book
II	Money Market Definition - Money market Vs. Capital Market - Features, Types- Importance & Composition of Money market - Call money market - Treasury bill markets - commercial papers - Certificates of Deposits-Deficiencies of Indian money market. Case Study on Money Market Operations.	10	Reference Book
III	Capital Market New Issue Market - Distinction between new issue market and Stock Exchange Functions of New Issue Market - Methods of Floating New Issues - Guidelines for new issue market- Instruments of Issue - Players in the New Issue Market. Secondary Market: Introduction - Functions of Stock Exchanges - Listing of Securities - Listing procedure - Registration of stock Brokers- Functions- Kinds of brokers- Methods of trading in stock exchange. Online Trading-BSE-BOLT system- BSE and NSE - OTCEI. Case Study on Capital Market Operations	10	Text Book
IV	Merchant Banking and Depositories Merchant banking in India - Merchant Banking Services - Guidelines (SEBI) for merchant bankers. Depository Meaning- Objectives- Functions of Depository- SEBI (Depositories and Participants) Regulations Act 1996 - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services. Case Study on Indian Merchant Banking System.	8	Reference Book
V	Mutual Fund, Venture Capital and Credit Rating Services Mutual Funds - Classification and types of Mutual Funds - Advantages and Limitations of Mutual Funds -Evaluation of Mutual Fund performance - Guidelines for Mutual Funds - SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition - Venture capital Financing Vs. Conventional Financing - Characteristics of Venture capital - Stages of Venture Capital Financing. Credit Rating Agencies: Process of Credit Rating - Advantages and Limitations of Credit Rating - Credit Rating Agencies in India. Case Study on Operations of Mutual Funds.	10	Text Book/E-Resources
	Total	48	

	Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)
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Text book	1.	E.Gordon , K. Natarajan, 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai..
	2.	
Reference Books	1.	N.K Gupta, Monika Chopra, 2021,"Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi.
	2.	Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers, New Delhi.
	3.	L.M Bhole, 2015, " Financial Institutions and Markets", Mcgraw Hill education.
	4.	Dr.L. Natarajan,2016,"Financial Markets and Services", Margham publications, Chennai..

Journal and Magazines	Journal of Finance, Review of Financial Studies, The Financial Times and Outlook money
E-Resources and Website	Financial Markets and Services Notes, PDF (geektonight.com)

Learning Method	Chalk and Talk/ Assignment/ Seminar
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Focus of the Course	Skill Development, Employability and Entrepreneurial Development
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