

Sanjeev Agrawal Global Educational (SAGE) University, Bhopal

Schemes and Syllabus

For

Master of Commerce (M.Com.)



School of Commerce

Master of Commerce (M.Com.)

2 Years Degree Program

Program Educational Objectives

PEO 1: After the completion of two years' Masters in Commerce (M.Com) program, the students will be capable of making a positive contribution to commerce, trade and industry in the national and global context.

PEO 2: The students will be able to understand frameworks and apply tools to reach informed decisions in profession and practice and will be able to strike a balance between business and social dimensions.

PEO 3: Students will have a strong base of knowledge to pursue professional careers such as CA, ICWA, CFA, ACS and B. Ed etc. as well as can prepare for UGC NET and PSC exams.

PEO 4: Learners with flair of entrepreneurship will be able to initiate and build upon entrepreneurial ventures or demonstrate entrepreneurship for their employer organizations. Also, students with an instinct towards social causes can contribute by applying their theoretical knowledge in creating social entrepreneurship.

PEO 5: Students will be able to recognize the need for adapting to change and develop the aptitude and ability to engage in independent and life-long learning in the wider perspective of socio-economic, technological and global change.

Program Objectives

The program aims at:

PO 1: Developing the knowledge, skill and attitude among the students to creatively and systematically apply the principles and practices of commerce, accountancy, finance, business and corporate laws, tax laws, business statistics, economics, and IT to accounting & management problems.

PO 2: Developing skills in the preparation of accounting statements and knowledge of computerized accounting system through appropriate practical exposure in the related area.

PO 3: Developing the critical thinking aptitude and the ability to identify and formulate research problems, research literature, design tools, analyze and interpret data, and synthesize the information to produce valid conclusions and contextual approaches across a variety of subject matter.

PO 4: Creating self-confidence and awareness of general issues prevailing in the society and understanding ethical issues and good governance practices.

PO 5: Developing the ability to communicate effectively with the accounting, commerce, management, business and professional groups and with society at large using a variety of modes such as effective reports & documentation, effective presentations on both digital and non-digital mediums.

PO 6: Providing the favourable environment and opportunities to grow and contribute effectively as individual, and as a member or leader in teams, and in multidisciplinary settings by demonstrating life skills, coping skills and human values.

PO 7: Enabling students to identify their roles as a member of society being a part of the business organization and aware about their responsibilities towards the society, nation and natural environment.

PO 8: Helping students to identify a timely opportunity and using business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large.

PO 9: Developing entrepreneurial attitude in students to create self-employment opportunities.

PO 10: Enabling students to be aware about national as well as international trends in accounting, finance and international business.

Curriculum Components

Components	Credits
Program Core (14 Courses)	56
Program Electives (Discipline Specific Electives) (04Courses)	16
Project Based Learning (PBL)/MOOCs (02 courses)	04
Project (02 Courses)	12
Total	88

Scheme for M.Com.

First Year- Semester First																
Course Code	Course Title	Contact Hours per Week			Credits	ESE Duration(Hours)	Weightage (Theory)						Weightage (Practical)			GT
		L	T	P			MSE	ASG	TA	ATTD	ESE	T	CE	ESE	T	
CM20M101	Business Environment	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
CM20M102	Advanced Management Accounting	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
CM20M103	Organizational Behavior	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
CM20M104	Managerial Economics	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
Refer Table 1/2	DSE	-	-	-	4	3	-	-	-	-	-	-	-	-	-	100
PB20M101	Project Based Learning - I	-	-	4	2	2	-	-	-	-	-	-	50^	50	100	100
		Total			22											600

L – Lecture, T – Tutorial, P – Practical, ESE – End Semester Exam, MSE – Mid Semester Exam, ASG – Assignment, TA – Teacher’s Assessment, ATTD – Attendance, T – Total, CE – Continuous Evaluation, GT – Grand Total

^To be Assessed by Panel of Expert

First Year- Semester Second																
Course Code	Course Title	Contact Hours per Week			Credits	ESE Duration(Hours)	Weightage (Theory)						Weightage (Practical)			GT
		L	T	P			MSE	ASG	TA	ATTD	ESE	T	CE	ESE	T	
CM20M201	Business Research	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
CM20M202	Marketing Management	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
CM20M203	Advance Financial Management and Policy	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
CM20M204	Business Statistics	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
Refer Table 1/2	DSE	-	-	-	4	3	-	-	-	-	-	-	-	-	-	100
PB20M201	Project Based Learning -II	-	-	4	2	2	-	-	-	-	-	-	50^	50	100	100
		Total			22											600

L – Lecture, T – Tutorial, P – Practical, ESE – End Semester Exam, MSE – Mid Semester Exam, ASG – Assignment, TA – Teacher’s Assessment, ATTD – Attendance, T – Total, CE – Continuous Evaluation, GT – Grand Total

^To be Assessed by Panel of Expert

Second Year- Semester Third																
Course Code	Course Title	Contact Hours per Week			Credits	ESE Duration(Hours)	Weightage (Theory)						Weightage (Practical)			GT
		L	T	P			MSE	ASG	TA	ATTD	ESE	T	CE	ESE	T	
		CM20M301	Strategic Cost Analysis and Performance Evaluation	4			-	-	4	3	30	05	05	10	50	
CM20M302	Human Resource Management	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
CM20M303	Corporate Tax Planning and Management	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
CM20M304	Financial Institutions and Markets	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
Refer Table 1/2	DSE	-	-	-	4	3	-	-	-	-	-	-	-	-	-	100
PB20M301	Minor Project	-	2	6	4	2	-	-	-	-	-	-	100^	100	200	200
		Total			24											700

L – Lecture, T – Tutorial, P – Practical, ESE – End Semester Exam, MSE – Mid Semester Exam, ASG – Assignment, TA – Teacher’s Assessment, ATTD – Attendance, T – Total, CE – Continuous Evaluation, GT – Grand Total

^To be Assessed by Panel of Expert

Second Year- Semester Forth																
Course Code	Course Title	Contact Hours per Week			Credits	ESE Duration(Hours)	Weightage (Theory)						Weightage (Practical)			GT
		L	T	P			MSE	ASG	TA	ATTD	ESE	T	CE	ESE	T	
CM20M401	Advanced Auditing	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
CM20M402	Security Analysis and Portfolio Management	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
Refer Table 1/2	DSE	-	-	-	4	3	-	-	-	-	-	-	-	-	-	100
PB20M401	Major Project	-	2	14	8	2	-	-	-	-	-	-	200^	200	400	400
		Total			20											700

L – Lecture, T – Tutorial, P – Practical, ESE – End Semester Exam, MSE – Mid Semester Exam, ASG – Assignment, TA – Teacher’s Assessment, ATTD – Attendance, T – Total, CE – Continuous Evaluation, GT – Grand Total

^To be Assessed by Panel of Expert

**Discipline Specific Electives (DSE)
M.Com.**

Table 1 (DSE – I)

Sem	Course Code	Course Title	Contact Hours per Week			Credits	ESE Duration(Hours)	Weightage (Theory)						Weightage (Practical)			GT
			L	T	P			MSE	ASG	TA	ATTD	ESE	T	CE	ESE	T	
			I	CM20M105	Ethics, Corporate Governance and Sustainability			4	-	-	4	3	30	05	05	10	
II	CM20M205	International Business	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
III	CM20M305	E-Commerce	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
IV	CM20M403	Strategic Management	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100

Table 2 (DSE – II)

Sem	Course Code	Course Title	Contact Hours per Week			Credits	ESE Duration(Hours)	Weightage (Theory)						Weightage (Practical)			GT
			L	T	P			MSE	ASG	TA	ATTD	ESE	T	CE	ESE	T	
			I	CM20M106	Entrepreneurship Development			4	-	-	4	3	30	05	05	10	
II	CM20M206	Principles of International Marketing	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
III	CM20M306	Financial Planning	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100
IV	CM20M404	Project Management	4	-	-	4	3	30	05	05	10	50	100	-	-	-	100

First year – Semester First

Code	Business Environment	Total Lectures: 60 Practical: 0
CM20M101		4-0-0-4
Course Objective: To provide students the understanding of the economic, operational and financial framework of business environment and factors influencing business.		
Units	Contents	Hours
1	Theoretical Framework of Business Environment: Business – Meaning, Definition, Nature & Scope, Types of Business Organizations, Business Environment: Concept, Meaning, Characteristics, Scope, Significance, Components, Factors affecting Business Environment-Internal and External Factors, Micro and Macro Environment, Analysis of Business Environment, PESTEL & SWOT Analysis, Porter’s 5 force model, Changing dimensions of business environment.	11
2	Economic Environment of Business: Significance and elements of economic environment, Economic systems and business environment; Economic role of Government in India- Economic Planning in India; Government Policies- Industrial policy, Fiscal policy, Monetary policy, EXIM Policy, Public Sector and Economic Development; economic reforms- Liberalization, Privatization, & Globalization, Foreign Trade: Foreign direct investment (FDI) and Foreign Portfolio Investment (FPI), Types of FDI, Costs and benefits of FDI to home and host countries, Trends in FDI, India’s FDI policy, Balance of payments (BOP)- Importance and components of BOP.	13
3	Political and Legal Environment of Business: Critical elements of political environment; Government and Business; Changing dimensions of legal environment in India; FEMA, Restrictive and Unfair trade Practices and Legal Provisions relating to them, Consumer Protection Act.	12
4	Socio-Cultural Environment: Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Corporate Governance and Social Responsibility of business; Consumerism in India.	11
5	International and Technological Environment : Multinational corporations; Strategic Alliances And Indian business; International Economic Institutions – WTO, World Bank, IMF and their Importance to India; Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA; Technological environment in India; Choice of Technology, Technology Transfer, Patent laws.	13

Course Outcomes:	
CO1	Define various variables and understand the conceptual framework of business environment and various factors that impinge upon business..
CO2	Demonstrate the analysis of economic and political environment of business in India and the role of Government in facilitating business through its policies.
CO3	Apply the analytical understanding while making business decisions that are impacted by political stability and the legal framework of business environment.
CO4	Utilize the conceptual understanding of Corporate Governance and social responsibility and perform their functions effectively as a member of Business organization as well as a member of society.
CO5	Interpret the international and technological changes and their significance while drafting business policies.
Books:	
Text Books:	<ul style="list-style-type: none"> • Cherunilam F. (2017): Business Environment - Text and Cases, New Delhi: Himalaya Publishing House. 25th Revised Edition • Aswathappa K. (2014): Essentials of Business Environment, New Delhi: Himalaya Publishing House. 14th Edition • Wetherly P., Otter, D. (2014): The Business Environment: Themes and Issues, New York: Oxford University Press. 3rd Edition
Reference Books:	<ul style="list-style-type: none"> • Rangarajan C.A. (2017): Perspective in Economics, New Delhi : S.Chand& Sons. • Pailwar V.K. (2014): Business Environment, Delhi : PHI Learning Private Limited.

Code	Advanced Management Accounting	Total Lectures: 60 Practical: 0
CM20M102		4-0-0-4

Course Objective:

The objective of this course is to equip the students with the knowledge of concepts, methods and techniques of management accounting and enable them to use various techniques of cost ascertainment, budget preparation and variance analysis, while focusing on its need for managerial decision making.

Units	Contents	Hours
1	Management Accounting: Nature and functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost concepts and classification. Activity Based Costing (ABC): Concept and Uses; Flow of Costs in ABC; Traditional Costing System vs. ABC.	11
2	Variable and Absorption Costing: Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements. Cost-Volume-Profit (CVP) Analysis - Contribution Margin; Break - Even Analysis: Profit volume (P/V) Analysis; Multiple Product Analysis; Optimal use of Limited Resources.	11
3	Relevant Information and Short-Run Managerial Decisions: Managerial decision making: Decision making process; Differential analysis; Types of managerial decisions - Make/Buy Add/Drop, Sell / Process Further, Operate/Shutdown, Special Order. Product- Mix. Pricing Decisions.	11
4	Budgeting: Nature and functions; Preparation of different types of budgets;. Fixed versus Flexible Budgeting. Standard Costing, - Concept, advantages; Types of standards; Variance analysis: Materials, Labour, Overheads, Sales variances, Managerial uses of variances.	15
5	Responsibility Accounting and Divisional Performance Measurement: Advantages and disadvantages of divisionalisation; Concept of responsibility accounting, Responsibility centers: Cost center, Revenue center. Profit center, Investment center; Responsibility performance reporting; Financial measures of performance, Non- financial performance measures Transfer Pricing: Concept; Objectives; Requisites; Methods of transfer pricing: Transfer pricing in multinational companies.	12

Course Outcomes:	
CO1	Define Financial, Managerial and Cost and the role of a Management Accountant.
CO2	To demonstrate differences between various forms of accounting: Financial, Managerial and Cost and the role of a Management Accountant.
CO3	To Understand and apply costing techniques for computing cost of products or services.
CO4	To Utilize different forms of budgetary statements.
CO5	Interpret and make various managerial decisions on the basis of learning about concepts and issues involved therein.
Books:	
Text Books:	<ul style="list-style-type: none"> • Khan M.Y., P.K. Jain. (2010): Management Accounting, New Delhi :Tata McGraw Hill, Publishing Co. 5th Edition • Lal J., Srivastava S. (2014): Cost Accounting, New Delhi: Tata McGraw Hill Publishing Co. 5th Edition
Reference Books:	<ul style="list-style-type: none"> • Horngren. , Charles T., Gary L. Sundem. (1998): Introduction to Management Accounting, Prentice Hall. 11th Edition • Murthy A., Gurusamy S. (2017): Management Accounting, New Delhi: Tata McGraw Hill. • Nigam., Lall B.M., Jain I.C. (2000): Cost Accounting, Principles and Practice, New Delhi: Prentice Hall of India. 1st Edition

Code	Organizational Behavior	Total Lectures: 60 Practical: 0
CM20M103		4-0-0-4
Course Objective: The objective of this course is to develop a theoretical understanding among students about the structure and Behavior of organization and help them understand the Organizational Behavior, and Organizational Change and dynamics of groups.		
Units	Contents	Hours
1	Introduction Introduction to Organization, Organization Theory: Classical, Neo-classical and Contemporary. Organization Behavior: concepts, determinants, challenges and Formal and Informal structures; Flat and Tall structures. Opportunities of OB. Contributing disciplines of OB. Organizational Behavior Models.	11
2	Individual Behavior Introduction to individual behavior, values, attitudes, perception and learning. Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes, measurement of attitude. Learning- Concept and Learning theories and reinforcement, Schedules of reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence.	12
3	Group Dynamics and Communication Group Formation and Structure: Nature of Groups Types of Group, Motives for Joining Groups, Group Development Process, Determinants of Group Behavior, Group Structuring, Group Cohesiveness. Concept and nature of decision making process, Individual versus group decision making. Nominal group technique and Delphi technique. Communication and Feedback, Models of Communication. Transactional Analysis, Johari Window.	12

4	<p>Motivation & Leadership</p> <p>Meaning and Importance of motivation, Theories- Vroom's Valence - Expectancy Theory, Intrinsic motivation by Ken Thomas .Behavior modification, Motivation and organizational effectiveness, Measurement of motivation using standard questionnaire. Leadership: Concept and theories, Styles of leadership, Behavioral approach, Situational approach, Leadership effectiveness. Power and conflict:Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.</p>	14
5	<p>Dynamics of Organization Behavior</p> <p>Organization Culture and climate- Concept and determinants of Organization culture. Developing Organizational culture. Organization Change- Meaning, Nature of Work Change, Pressure for Change. Change Process – Types of Change, Factors Influencing Change, Resistance to Change, Overcoming Resistance, Spiritual Intelligence for Organizational Transformation. Individual and Organization factors to stress; Work Stressors, Consequences of stress on individual and organization; Prevention and Management of stress. Case Studies: Relevant case studies to supplement learning from the course.</p>	11
Course Outcomes:		
CO1	Define, explain and illustrate a range of Organization Behavior theories;	
CO2	Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.	
CO3	Analyze the Behavior of individuals and groups in organisations in terms of Organization Behavior theories, models and concepts;	
CO4	Apply Organization Behavior concepts, models and theories to real life management situations through case analysis;	
CO5	Understand and interpret the complexities associated with management of behavior of human resources in the organizations and integrate the learning in handling these complexities.	

Books:	
Text Books:	<ul style="list-style-type: none"> • Robbins S.P. (2012): Organization Behavior, New Delhi: Prentice Hall of India Pvt. Ltd. 15th Edition • Luthans, Fred. (1993): Organization Behavior, New York McGraw Hill International. 12th Edition • Chhabra T.N. (2019): Organization Behavior, SunIndia Publications. Latest Edition • Singh A.K., Singh B.P. (2002): Organization Behavior, New Delhi Excel Books Pvt. Ltd. Latest Edition • Sekaran U. (1996): Organization Behavior: Text and Cases, New Delhi: Tata McGraw Hill. 5th Reprint Edition
Reference Books:	<ul style="list-style-type: none"> • Hersey P., Blanchard K.H., Johnson D.E. (2013): Management of Organization Behavior; Leading Human Resources, Pearson Education. 10th Edition • Schermerhorn J. R., Hunt J. G., Osborn R. N. (2014): Organizational behavior. New York: John Wiley & Sons. 13th Edition • Mcshane S. L., Glinow M. A.V., Sharma R. R. (2011): Organizational Behavior. Tata McGraw Hill co. Special Indian Edition • Greenberg., Jerald., Robert A. B. (1996): Organization Behavior, New Delhi Prentice Hall of India Pvt. Ltd. 6th Edition

Code	Managerial Economics	Total Lectures: 60 Practical: 0
CM20M104		4-0-0-4
Course Objective:		
<p>The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes.</p>		
Units	Contents	Hours
1	Part A: Firm and Market Unit I: Demand and The Firm: Consumer Behavior: Cardinal and ordinal approaches to the derivation of the demand function. Revealed preference approach. Theory of attributes – Demand for consumer durables. Firm Theory: Objectives of the firm; Theory of the growth of the firm: Marris and Penrose.	12
2	Unit II: Production and Cost: Production: Law of variable proportion. Returns to scale. Production function: Concept of productivity and technology. Producer's Equilibrium. Isoquants ridge lines, Isoclines, Isocost lines. Cost function: Classification of costs, Short run cost functions, Relationship between return to scale and return to a factor, Long run cost functions.	12
3	Unit III: Market and Pricing: Market forms: AR-MR. Price taker; Monopoly power. Oligopolistic behavior: Cournot and Stackelberg models. Factor Pricing: Demand and supply of factors of production. Euler's theorem.	12
4	Part B: Macroeconomic environment Unit IV: Product and Asset Market Equilibrium: Product Market: Derivation of IS function. Demand for real cash balances: Tobin's Portfolio theory. Endogenous money supply and Asset market equilibrium. Derivation of real LM function. Real IS-LM framework.	12
5	I) Aggregate Demand and Aggregate Supply: Modern aggregate demand functions. Demand Management. Philips Curve. Aggregate supply and the price level. II) Trade Cycles and The Open Economy: Real Business Cycles. Exchange rate, trade balance, net saving, Macroeconomic movements in an open economy.	12

Course Outcomes:	
CO1	Apply the concept of opportunity cost
CO2	Employ marginal analysis for decision making
CO3	Analyze operations of markets under varying competitive conditions
CO4	Analyze causes and consequences of unemployment, inflation and economic growth
CO5	Aggregate demand and supply , trade and open economy
Books:	
Text Books:	<ul style="list-style-type: none"> • Pindyck Robert S., Rubinfeld D.L., Mehta P L. (2012): Micro Economics, New Delhi: Pearson Education Asia. 7th Edition • Branson W. H. (2005): Macro Economics Theory and Policy, First East – West Press. 3rd Edition • Dornbusch R., Fischer S. (1991): Macro Economics ,Boston □ Tata McGraw Hill. 9th Edition
Reference Books:	<ul style="list-style-type: none"> • Koutsiyannis A. (2003): Modern Microeconomics, Macmillan Press Ltd. 2nd Edition • Varian. (1992): Micro-Economic Analysis. Norton. 3rd Edition • Blanchard O. (2017): Macro Economics. Pearson Education, LPE. 3rd Edition • Gregory M.N. (2019): Macro Economics, Macmillan. 10th Edition

Code	Business Ethics, Corporate Governance and Sustainability	Total Lectures: 60 Practical: 0
CM20M105		4-0-0-4
Course Objective:		
<ul style="list-style-type: none"> • To understand the Business Ethics and to provide best practices of business ethics. • To learn the values and implement in their careers to become a good managers. • To develop various corporate social Responsibilities and practice in their professional life • To imbibe the ethical issues in corporate governance and to adhere to the ethical codes. 		
Units	Contents	Hours
1	INTRODUCTION Definition & nature Business ethics, Characteristics, Ethical theories; Causes of unethical behavior; Ethical abuses; Work ethics; Code of conduct; Public good.	12
2	ETHICS THEORY AND BEYOND Management of Ethics - Ethics analysis [Hosmer model]; Ethical dilemma; Ethics in practice ethics for managers; Role and function of ethical managers- Comparative ethical Behavior of managers; Code of ethics; Competitiveness, organizational size, profitability and ethics; Cost of ethics in Corporate ethics evaluation. Business and ecological / environmental issues in the Indian context and case studies.	12
3	LEGAL ASPECTS OF ETHICS Political – legal environment; Provisions of the Indian constitution pertaining to Business; Political setup – major characteristics and their implications for business; Prominent features of MRTP & FERA. Social – cultural environment and their impact on business operations, Salient features of Indian culture and values.	12
4	ENVIRONMENTAL ETHICS Economic Environment; Philosophy of economic grow and its implications for business, Main features of Economic Planning with respect to business; Industrial policy and framework of government contract over Business; Role of chamber of commerce and confederation of Indian Industries.	12
5	SUSTAINABILITY Meaning and Scope, Corporate Social Responsibility and Corporate Sustainability, Sustainability Terminologies and Meaning, Why is Sustainability an Imperative, Sustainability Case Studies, Triple Bottom Line (TBL)	12

Course Outcomes:	
CO1	Students will be able to understand the business ethics.
CO2	The student will be able to analyze corporate social Responsibility.
CO3	The student will be able to analyze various ethical codes in corporate governance
CO4	Student will be able to Analyze the Employees conditions and Business Ethics
CO5	Corporate responsibility and corporate sustainability
Text Books:	<ul style="list-style-type: none"> • Sherlekar S.A. (2015): Ethics in Management, Mumbai: Himalaya Publishing House. 1st Edition • Werther W.B., Chandler D.B. (2014): Strategic corporate social responsibility, New York: Sage Publications Inc. 3rd Edition • Robert A.G., Monks., Nell Minow. (2012): Corporate governance, United States: John Wiley and Sons. 5th Edition
Reference Books:	<ul style="list-style-type: none"> • Shaw W.H. (2017): Business Ethics, United States: Cengage Learning. 9th Edition • Beeslory., Michel., Evens. (2008): Corporate Social Responsibility, United Kingdom: Taylor and Francis. • Kotler P., Lee N. (2005): Corporate social responsibility: doing the most good for company and your cause, United States: Wiley.

Code	Entrepreneurship Development	Total Lectures:60 Practical: 0
CM20M106		4-0-0-4
Course Objective:		
The objective of the course is to acquaint students with the necessary knowledge and skills required for organizing and carrying out entrepreneurial activities, to develop the ability of analysing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities.		
Units	Contents	Hours
1	Entrepreneurship: Definition, Concept, Growth and role. The Entrepreneur: Types, characteristics, Characteristics of Entrepreneurship, Entrepreneurship Vs Intrapreneurship, Managers and entrepreneurs, Factors affecting entrepreneurship; Problems (Operational and Non- Operational) and Barriers to entrepreneurship. Emerging trends in entrepreneurship viz. social entrepreneurship, Edupreneurship, Health entrepreneurship, Tourism entrepreneurship, Women entrepreneurship etc. Entrepreneurial Management.	12
2	Theories of Entrepreneurship, Schumpeter's Ducker's and Walker's views on Entrepreneur; evolution of Entrepreneurs in India; Business-skills, Inventory in Entrepreneurs; Entrepreneurial Motivation: Maslow's theory Herzberg's theory, McGregor's Theory, McClelland's Need – Achievement Theory,	12
3	Skills for a New Class of Entrepreneurs; The Ideal Entrepreneurs; The Entrepreneurship Audit; Idea Generation; Creativity and Innovation; Identification of Business Opportunities; Market Entry Strategies; Marketing Feasibility; Financial Feasibilities; Political Feasibilities;Economic Feasibility; Social and Legal Feasibilities; Technical Feasibilities; Managerial Feasibility, Location and Other Utilities Feasibilities.	11
4	Organisation Assistance: Assistance to an entrepreneur, New Ventures, Industrial Park (Meaning, features, & examples), Special Economic Zone (Meaning, features & examples), Financial assistance by different agencies, MSME Act, Small Scale Industries, Carry on Business (COB) licence, Environmental Clearance, National Small Industries Corporation (NSIC), Government Stores Purchase scheme (e-tender process), Excise exemptions and concession, Exemption from income tax, Quality Standards with special reference to ISO, Financial assistance to MSME, Modernisation assistance to small scale unit, The Small Industries Development Bank of India(SIDBI), The State Small Industries Development Corporation(SSIDC), Khadi and Village Industries Commission (KVIC), Export oriented units: Incentives and facilities to exports entrepreneurs, Export oriented zone, Export-Import Bank of India, Other agencies with reference to the state of Madhya Pradesh: State Industrial Development Corporation (SIDC), State Financial Corporation (SFCs), Directorate General of Supplies and Disposals(DGS & D)	15

5	Entrepreneurial Training: Why? Specialized; Institutions and Entrepreneurial Training; Designing an ETP; Objectives and courses of ETPs; Inputs for and methods of Training. Entrepreneurship Development Programmes in India: An Evaluation. Project Report: Introduction, Idea Selection, Selection of the Product / Service, Aspects of a Project, Phases of a Project, Project Report, Contents of a Project Report.	10
Course Outcomes:		
CO1	Define entrepreneurship and explain its characteristics.	
CO2	To demonstrate skills required for an entrepreneur	
CO3	To apply the entrepreneurial skills while developing business plan	
CO4	To Utilize the information about various agencies that provide assistance for entrepreneurship development.	
CO5	Interpret various theories of entrepreneurial motivation.	
Books:		
Text Books:	<ul style="list-style-type: none"> • Khanka S.S. (2006): Entrepreneurial Development, New Delhi: S. Chand Publishing. 2nd Edition • Tendon C. (2016): Environment and Entrepreneur, Allahabad. Clough Publications. Latest Edition • David A.S. (1985): Entrepreneurial Megabooks, United States: John Wiley and Sons. 1st Edition • Srivastava S. B. (1992): A Practical Guide to Industrial Entrepreneurs, New Delhi: Sultan Chand and Sons. 	
Reference Books:	<ul style="list-style-type: none"> • Chandra P. (1987): Project Preparation, Appraisal, Implementation New Delhi: Tata McGraw Hill. 3rd Edition • Paudey I.M. (1996): Venture Capital - The Indian Experience, New Delhi: Prentice Hall of India. • Holt. (1991): Entrepreneurship-New Venture Creation, New Delhi: Prentice Hall of India. 	

First year – Semester Second

Code	Business Research	Total Lectures: 60 Practical: 0
CM20M201		4-0-0-4
Course Objective: To familiarize students with basics of research and the research process. And to help students in conducting research work and making research reports.		
Units	Contents	Hours
1	Introduction to Business Research: Meaning and role of business research; Business research and scientific method; Scope of business research; Organisation of business research: Outsourcing and in-house research; Business research process: An overview; Ethics in business research.	10
2	Problem Specification: Management problem specification, Formulating research problem, Developing research proposal – research objectives, research hypotheses, information needs; Determining research design: Explorative research – major techniques and their evaluation; Descriptive researches – case study, survey method and observation method; Causal research – major experimental designs and their evaluation; Reliability validity in experimentation; Quantitative vs qualitative research.	13
3	Determining Data Sources: Secondary data sources and their usefulness; Primary data collection – Observation and questioning methods; Questionnaire preparation; Scaling techniques and attitude measurement; Reliability and validity assessment. Survey Design: Census and survey methods; Designing sample survey – Defining universe, Determining sampling frame, sampling unit, sampling method and sample size.	13
4	Data Collection: Organising fieldwork – selection, training, supervision and evaluation of fieldworkers, Survey errors – sampling vs. non-sampling errors; Types of non-sampling errors and ways to deal with them; Data analysis and interpretation: Data editing and coding, Univariate analysis; Bivariate analysis; Multivariate data analysis – Interdependence and dependence analyses and their basic assumptions; Time series analysis.	11
5	Major Multivariate Data Analysis Techniques: Basic concepts and applications of multivariate analysis of variance, multiple regression, factor analysis, cluster analysis, discriminant analysis and conjoint analysis. Communicating Research Results: Research report preparation, presentation and follow-up.	13

Course Outcomes:	
CO1	Define the concept and have an understanding of various kinds of research, objectives of doing research, research process research designs and sampling.
CO2	Demonstrate the ability to use appropriate secondary data to solve business problems.
CO3	Apply the knowledge gained in developing a research plan including a problem statement, hypotheses, related literature and methodology.
CO4	Utilize the understanding of the scientific method of research and be able to differentiate between descriptive, historical, correlational, and experimental research methods.
CO5	Interpret the data analysis techniques and be able to communicate research results in business research.
Books:	
Text Books:	<ul style="list-style-type: none"> • Srivastava T.N., Rego., Shailja. (2011): Business Research Methodology, Uttar Pradesh: Tata McGrawHill. • Cooper., Donald R., Schindler., Pamela S. (2009): Business Research Methods, Boston: Tata McGraw Hill • Kerlinger F. N. (2017): Foundations of Behavioral Research , Delhi :Surjeet Publications. • Uma S., Roger B. (2016): Research Methods for Business, A Skill Building Approach, Wiley India.
Reference Books:	<ul style="list-style-type: none"> • Zikmund W.G. (2003): Business Research Methods, United States: Thomson. 7th Edition • Damodar Gujarati., Porter D.C., Gunasekar S. (2009): Basic Econometrics, Uttar Pradesh: Tata McGraw Hill. 5th Edition • Boyd H., Westfall R., Stasch S. (1977): Marketing research, Text and Cases, Homewood, III: Irwin. 4th Edition

Code	Marketing Management	Total Lectures: 60 Practical: 0
CM20M202		4-0-0-4
Course Objective: To make students understand the concepts of marketing management, to learn about marketing process for different types of products and services and make them understand the role of marketing managers to plan implement and control marketing activities and managing the marketing mix and provide knowledge of the tools used by marketing managers in decision situations.		
Units	Contents	Hours
1	Introduction to Marketing: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing Strategy: Meaning, Concept and application, Key factors in designing Marketing Strategy, Understanding Buyer Behavior, Marketing Mix: Concept, components and significance. Ethics in Marketing.	11
2	Product and Service Marketing Decisions: Concept of a product; Classification of products; major product decisions; product line and product mix; Branding; Packaging and labelling; Product life – cycle – strategic implications; New product development and consumer adoption process. Service Marketing: Concept, Meaning, Characteristics, Growth of Service Sector with special reference to India, Classification of Services, Designing and marketing of services.	13
3	Pricing and Distribution Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates. Distribution Channels and Physical Distribution Decisions; Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.	11
4	Promotion Decisions: Meaning and Significance of Promotion, Promotion Mix: advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales Promotion: tools and techniques. Personal selling and Direct Marketing.	12
5	Marketing Research and International Marketing: Market and Marketing Research, Research Process, Concepts and applications Market Information Systems. International Marketing: Features, Need and Importance, Recent global trends in Marketing: Digital Marketing, Green Marketing, Relationship marketing, Rural Marketing. Case Studies: Relevant case studies to supplement learning from the course.	13

Course Outcomes:	
CO1	Define the concept and elements of marketing as well as understand the significance of Marketing Mix in business.
CO2	Demonstrate the impact of international marketing trends on business.
CO3	Apply the marketing concepts and marketing mix elements practically while solving case studies.
CO4	Utilize the concept of marketing into marketing research.
CO5	Interpret various marketing strategies and their impact on international business operations.
Books:	
Text Books:	<ul style="list-style-type: none"> ● Ramaswamy V.S., Namakumari S. (2013): Marketing management, New Delhi Macmillan India. 5th Edition ● Chandra B. (2010): Modern Marketing – Principles & Practice, New Delhi Prentice Hall. ● Gandhi J.C.(1987): Marketing: A Managerial Introduction, Uttar Pradesh: McGraw Hill Publications ● Kotler P. (2007): Marketing Management – Analysis, planning, implementation and control, New Delhi: Prentice Hall. 2th Edition
Reference Books:	<ul style="list-style-type: none"> ● Kotler P., Armstrong G. (1999): Principles of Marketing, New Delhi: Prentice Hall. 2nd Edition ● Majumdar., Ramanuj. (1993): Product Management in India, New Delhi Prentice hall. ● McCarthy E.J., Perreault W. D. (1993): Basic Marketing: A Global- Managerial approach, Richard D. Irwin, Inc. ● Srinivasan R. (2014): Case studies in marketing; the Indian context , New Delhi: Prentice Hall 6th Edition ● Stanton. William J., Futrell C. (1987): Fundamentals of marketing, New York.: McGraw hill publishing co. 8th Edition ● Richard R., Edward W. C., Norman A.P G. (1988): Sales Management: Decisions, Strategies and cases, New Delhi: Prentice Hall. Subsequent Edition

Code	Advanced Financial Management and Policy	Total Lectures: 60 Practical: 0
CM20M203		4-0-0-4
Course Objective: To make students understand various issues involved in financial management of a company and equip them with advanced analytical tools and techniques which can enhance their analytical ability for making sound financial decisions and policies in a company.		
Units	Contents	Hours
1	Introduction: Nature, scope and objectives of financial management; Measurement of shareholders' wealth; Discounted cash flows (DCF); Finance as a strategic function; Role of a finance manager; Concepts of Risk, Return and Time value of money; Financial decision making and types of financial decisions; Risk-return trade off in financial decisions; Agency problem and agency costs.	11
2	Capital Budgeting Decision: Nature, significance and types of capital budgeting decisions; Capital budgeting process; Principles of cash flow estimation; Estimation of cash flows; Capital budgeting techniques- ARR, Payback period, Discounted Payback Period (DPB), Net Present value (NPV), Equivalent Annual NPV, and Internal rate of return (IRR), Incremental IRR, Modified IRR and Profitability index.	13
3	Cost of Capital and Capital Structure Decision: Specific costs of capital, weighted average cost of capital, weighted marginal cost of capital; Theories of capital structure- Net Income theory, Net Operating Income theory, Traditional theory, Financial leverage and evaluation of financial plans (EBIT-EPS analysis)	12
4	Dividend Decision: Issues in dividend decision; Dividend rate and dividend yield; Theories of relevance and irrelevance of dividend in firm valuation –Pure residual theory, Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory; Relevance of dividend under market imperfections; Traditional and Radical position on dividend; Types of dividend policies in practice-Pure residual policy, constant rupee dividend policy, constant dividend payout policy and smooth stream dividend policy; Determinants of dividend policy in practice; Lintner's Model of corporate dividend behavior.	13

5	Working Capital Management: Concept and types of working capital; Operating cycle and cash cycle; Estimation of working capital requirement; Approaches of working capital financing; Determinants of working capital; Components of working capital management; Cash management- Baumol's Model and Miller-Orr Model of managing cash; Receivables management- dimensions of credit policy, credit analysis and evaluation of credit policies; Inventory management.	13
Course Outcomes:		
CO1	Understand the foundations of financial management, risk return framework and role of a finance manager.	
CO2	Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.	
CO3	Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.	
CO4	Critically examine various theories and policies of dividend and determine optimal payout policy.	
CO5	Understand the intricacies of working capital management and effectively manage cash, receivables and inventories.	
CO6	Understand various forms of corporate restructuring and analyze various types of mergers and acquisitions.	
Books:		
Text Books:	<ul style="list-style-type: none"> • Pandey I.M. (2015): Financial Management. New Delhi: Vikas Publishing House Private Ltd. 11th Edition • Khan M ., Jain P. (2011): Financial Management Principles and Practice. New Delhi: Tata McGraw Hill. 6th Edition 	
Reference Books:	<ul style="list-style-type: none"> • Maheswari S.N. (2013): Financial Management Principles and Practice. New Delhi: Sultan Chand & Sons. • Chandra P. (1998): Fundamentals of Financial Management . New Delhi: Tata McGrawHill. • Horne V., Wachowicz Jr. (2009): Fundamentals of Financial Management, New Delhi :PHL Learning Private Ltd. 13th Edition 	

Code	Business Statistics	Total Lectures: 60 Practical: 0
CM20M204		4-0-0-4
Course Objective: To introduce basic concepts in statistics that have wide applicability in business decision making, focusing more on practical than theoretical and creating understanding of the data and applying correct statistical/analytical techniques on the data and that should help ultimate decision-maker to take appropriate business decisions.		
Units	Contents	Hours
1	Introduction to Statistics Statistics – Definition, Types. Types of variables – Organising data - Descriptive Measures. Measures of Central Tendency – Mean, Median, Mode, Geometric mean, Harmonic mean - measure of variation and measure of dispersion.	11
2	Probability Basic definitions and rules for probability, types of probability events, Probability distributions: Binomial, Poisson, Uniform and Normal distributions.	12
3	Sampling distribution and estimation Introduction to sampling distributions, sampling distribution of mean and proportion, application of central limit theorem, sampling techniques. Estimation: Point and Interval estimates for population parameters of large sample and small samples, determining the sample size.	12
4	Testing of hypothesis - parametric & non-parametric test Hypothesis testing: one sample and two sample tests for means and proportions of large samples (z-test), one sample and two sample tests for means of small samples (t-test), F-test for two sample standard deviations. ANNOVA one and two way. Chi-square test for single sample standard deviation. Chi-square tests for independence of attributes and goodness of fit.	13
5	Miscellaneous Correlation analysis, rank correlation, estimation of regression line. Time series analysis: Variations in time series, trend analysis, forecasting errors; Index Numbers	12

Course Outcomes:	
CO1	Define statistics and various measures of central tendency.
CO2	Demonstrate that the collection and statistical analysis of data improves business decisions and reduces the risk of implementing solutions that waste resources and effort.
CO3	Apply some mathematical forecasting techniques on the basis of management's objective.
CO4	Utilize the statistical knowledge to build capability as a manager to "think statistically" using data and use this capability to support your business intuition
CO5	Interpret data analysis in building statistical models that suit business applications.
Books:	
Text Books:	<ul style="list-style-type: none"> • Levin R. I., Rubin D. S. (1998): Statistics for Management, Pearson Education. 7th Edition • Aczel A.D., Sounderpandian J. (2008): Complete Business Statistics. New Delhi: Tata McGraw – Hill Publishing Company Ltd. 7th Edition • Sharma A. (2017): Statistics for Management, Mumbai: Himalaya Publishing House. 2nd Edition
Reference Books:	<ul style="list-style-type: none"> • Srivatsava TN., Shailaja R. (2008): Statistics for Management, Uttar Pradesh : Tata McGraw Hill. 2nd Edition • Black K. (2012): Applied Business Statistics, Wiley India Edition. 7th Edition • Anderson D.R., Sweeney D.J., Williams T.A. (2014): Statistics for business and economics, Singapore: Thomson (South – Western) Asia. 12th Edition

Code	International Business	Total Lectures: 60 Practical: 0
CM20M205		4-0-0-4
Course Objective: The objective is to impart knowledge and skill of analysis on operational processes of business between two or more nations.		
Units	Contents	Hours
1	Introduction: Importance, nature and scope of international business; Globalization; Drivers of globalization; Consequences of globalization; Basic entry decisions with respect to international business; Modes of entry into international business.	11
2	Levels of integration – arguments for and against regional integration - Trade Blocks - European Union (EU) – The Association of Southeast Asian Nations (ASEAN) – Asia- Pacific Economic Cooperation (APEC) – North American Free Trade Agreement (NAFTA) and The South Asian Association for Regional Cooperation (SAARC). International market entry strategies - Market selection - Barriers. Managing Multinational Corporations (MNCs) - Problems and Potential - Indian Multinational Corporations (MNCs) Problems and Potential. International product decisions.	13
3	International pricing decisions –Transfer pricing –Dumping- Retrograde pricing – counter trade – INCO Terms. Export promotion (with regard to India) – Organizational structure– Export financing, incentives. Export procedure and documentation.	12
4	International institutions: International Monetary Fund, Asian Development Bank and World Bank group (International Bank for Reconstruction and Development (IBRD) and the International Development Association (IDA) - (International Finance Corporation (IFC), Multilateral Investment Guarantee Agency (MIGA) and the International Centre for the Settlement of Investment Disputes (ICSID) General Agreement on Tariff and Trade, (GATT), World Trade Organization (WTO) - Dispute settlement mechanism under WTO.	13

5	<p>India's Balance of Trade and Balance of Payment. India's trade: Direction, Composition & Trend. Foreign Direct Investment (FDI) & Foreign Portfolio Investment (FPI) investment in India, by Indian companies abroad.</p> <p>Global sourcing and its impact on Indian Industry - India's competitive advantage in industries like Information Technology (IT), Textiles, Gems & Jewellery etc. – Potential and threats.</p>	13
Course Outcomes:		
CO1	Define and understand the drivers of globalization.	
CO2	Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries.	
CO3	Apply the concepts of marketing strategies for entering into international markets.	
CO4	Utilize the conceptual understanding of Balance of Payment and Trade and its relevance in India's context.	
CO5	Interpret the strategies that work as competitive advantage in industries like IT, Textiles, Gems and Jewelries.	
Books:		
Text Books:	<ul style="list-style-type: none"> ● Cherunilam F. (2020): International Business: Text and Cases. New Delhi: PHI publishing house. 6th Edition ● Hill C. W. L., Jain A.K. (2006): International Business: Competing in the Global Market Place. New Delhi: Tata McGraw Hill. 5th Edition 	
Reference Books:	<ul style="list-style-type: none"> ● Phatak A.V., Bhagat R.S., Kashlak R.J. (2008): International Management, New Delhi: Tata McGraw Hill. 2nd Edition ● Cateora P.R. International Marketing. Boston: Irwin/McGraw Hill. 9th Edition. ● Onkvisit S., Shaw J.J. (1996): International Marketing (Analysis and Strategy). New Delhi: PHI publishing house. 3rd Edition ● Bhalla V.K, Shiva Ramu.S. (2010): International Business: Environment and Management. New Delhi: Anmol Publications Pvt Ltd. 13th Edition 	

Code	Principles of International Marketing	Total Lectures: 60 Practical: 0
CM20M206		4-0-0-4
Course Objective: To familiarize the students with the concept and issues of international marketing and enable them to be able to analyze the foreign market environment and develop international marketing strategies for a business firm.		
Units	Contents	Hours
1	Introduction: Nature, importance, and scope of international marketing; International market orientation and involvement; International marketing management process- an overview, International marketing information system. International Marketing Environment: Influence of physical, economic, socio - cultural, political and legal environments on international marketing decisions; Global trading environment and developments. International Market Segmentation, Selection and Positioning; Screening and selection of markets; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, setting - up of wholly owned subsidiaries abroad.	11
2	International Product Planning and Pricing decisions: Major Product decisions-product design, labeling, packaging, branding and product support services; Product standardization vs. adaptation; Managing product line; International trade product life cycle; New product development. Pricing decisions for International Markets: Factors affecting international price determination; International pricing process and policies; Delivery terms and currency for export price quotations; Transfer pricing; Pricing in the context of counter trade.	13
3	International Distribution Decisions: Distribution channel strategy- International distribution channels; their roles and functions; selection and management of overseas agents; International distribution logistics- inventory management, transportation, warehousing, and insurance.	12
4	International Promotion Strategies: Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning; Advertising, personal selling, publicity, and sales promotion; International public relations, Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.	13
5	Emerging trends in International Marketing: International Marketing through Internet; Ecological concerns and international marketing ethics. NOTE: Class discussions to be supported by relevant case studies.	13

Course Outcomes:	
CO1	Define and understand the drivers of international marketing environment
CO2	Analyse the changing dimensions of international marketing decisions in view of changing world economic environment
CO3	Apply the concepts of marketing strategies for entering into international markets.
CO4	Utilize the conceptual understanding of market segmentation in context of international marketing
CO5	Interpret the strategies that are important for international promotion of business
Books:	
Text Books:	<ul style="list-style-type: none"> • Keegan., Warran J., Green M.C. (2020): Global Marketing, Pearson. 10th Edition • Cateora, Phillip R., Grahm, John L., Salwan P. (2008): International Marketing, Tata McGraw Hill. 13th Edition • Czinkota, Michael R. , Ilka A. Ronkainon. (2017): International Marketing, Cengage Learning. 10th Edition • Terpstra V. Foley., James., Sarathy R. (2012): International Marketing, Naper Press. 10th Edition • Cateora P.R. (2000): InternationalMarketing .Irwin/McGraw Hill. Boston. NinthEdition
Reference Books:	<ul style="list-style-type: none"> • Arvind V., Phatak., Bhagat R.S., Kashlak R.J. (2008): InternationalManagement". Tata McGraw Hill. New Delhi. 2nd Edition • Cherunilam F. (2020): International Business: Text and Cases. New Delhi: PHI publishing house. Latest Edition • Hill C W L., Jain A.K. (2011): International Business: Competing in the Global Market Place. New Delhi: Tata McGraw Hill. 5th Edition • Onkvisit S., Shaw J.J. (2007): International Marketing (Analysis and Strategy). New Delhi: PHI publishing house. 4th Edition • BhallaV.K., Shiva Ramu.S.(2005): International Business: Environment and Management. New Delhi: Anmol Publications Pvt Ltd. 13th Edition

Second Year – Semester Third

Code	Strategic Cost Analysis and Performance Evaluation	Total lecture:60 Practical:00
CM20M301		4-0-0-4
Course objectives: <ul style="list-style-type: none"> • To make aware about cost structure and cost elements. • To understand various techniques and methods of cost accounting. • To understand various aspects of material and labour control & wastage. • To understand classification of overheads & methods of absorption. • To understand the features of a cost-sheet & determining tender price. 		
Unit	Contents	Hours
1.	Cost Accounting Introduction: Meaning of Cost, costing and Cost Accounting – Comparison between Financial Accounts and Cost Accounts – Application of Cost Accounting – Designing and installing a Cost Accounting system – Cost concepts and Classification of Costs – Cost Unit – Cost Center.	09
2.	Material: Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO – FIFO – Weighted Average Method – Simple Average Method – Problems. Labour: Control of labour cost,– Labour Turnover – Causes and effects of labour turnover Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and Time booking – Idletime, causes and treatment – Overtime – Methods of Wage Payment, Time rate and Piece Rate Overheads: Definition, Classification, Procedure for accounting and control of overheads Allocation of overheads	09
3.	Elements of Cost – Preparation of cost sheet – Tenders and Quotations – Problems. Process Costing: Meaning and Features of Process Costing ,Treatment of Normal Loss, Abnormal Loss and Abnormal Gains/Effectiveness. Practical Problems on above. Reconciliation between cost and financial accounting.	18
4.	Budgeting and budgetary control: Concept of budget and budgetary control objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Programme and performance budgets.	12
5.	Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.	12

Course Outcomes:	
Course Outcome(s) as per Blooms Taxonomy	
At the end of the course the students should be able to:	
C01	Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.
C02	Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.
C03	Define the features of overhead or indirect cost of production and basis of allocation and apportionment.
C04	Use cost-sheet to compute unit cost of product.
C05	Determine basis for computing tender price of a product.
Text Books:	<ul style="list-style-type: none"> • Maheshwari S.N., Mittal S.N. (2021): Cost Accounting: Principles and Practices, Shree Mahavir. • Prasad N.K. (2018): Cost Accounting, Book Syndicate, Revised First Edition. • Arora M N., Katyal P. (2019), Cost Accounting, Vikas Publishing; Third edition
Reference Books:	<ul style="list-style-type: none"> • Nigam., Lall B.M. , Jain I.C. Cost Accounting, Principles and Practice, New Delhi Prentice Hall of India. • Horngren., Charles T., Sundem G.L. Introduction to Management Accounting, Prentice Hall. • Murthy A., Gurusamy S. Management Accounting, Tata McGraw Hill.

Code	Human Resource Management	Total Lectures: 60 Practical: 0
CM20M302		4-0-0-4
Course Objective: The objective is to impart knowledge and skill of analysis on operational processes of business between two or more nations.		
Units	Contents	Hours
1	Introduction: Concepts and Perspectives of Human Resource Management; Human Resource Management in a changing Environment; Corporate Objective and Human Resource Planning	11
2	Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; Placement, Induction	12
3	Training and Placement: Induction and Socialization; Manpower Training and Development	12
4	Performance appraisal system: nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.	13
5	Compensation: Concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal.	12
Course Outcomes:		
Course Outcome(s) as per Blooms Taxonomy		
At the end of the course the students should be able to:		
CO1	Define and understand various elements of Human Resource Management.	
CO2	Demonstrate and analyse the changing dimensions of HRM and appreciate the role of HR managers in evolving business environment.	
CO3	Apply the conceptual understanding of various recruitment and selection procedures while assuming the role of HR manager.	
CO4	Utilize the conceptual knowledge of training and development while designing training modules for different levels of human resources.	
CO5	Interpret various compensation strategies for employees' motivation.	
Books:		
Text Books:	<ul style="list-style-type: none"> Rao V. S. P. (2020): Human Resource Management-Text and Cases, Excel Books, Second Edition. Aswathappa K. (2017): Human Resource and Personnel Management (Text and Cases), Tata McGraw Hill, Seventh Edition. 	
Reference Books:	<ul style="list-style-type: none"> Flippo E. B. Personnel Management, Tata McGraw Hill. D'Ceazo, David A., Robbin S. P. Personnel Human Resource Management, Prentice Hall of India. Beardwell, Ian., Len Holden. Human Resource Management, Macmillan, Delhi 	

Code	Corporate Tax Planning & Management	Theory Lectures: 60 Practical: 0
CM20M303		4-0-0-4
Course Objectives: To introduce students to expose the students to the latest provisions of different taxation policies and to identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.		
Units	Contents	Hours
1.	Introduction, Corporate Tax Planning, Tax Avoidance, Tax Evasion: Concepts & Objectives, Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning. Factors & Methods, Tax Planning and Corporate Planning, Different types of Company. Taxation of Companies (residential status, tax liability, MAT provision), Residential status & Incidence of Tax for Corporate Assessee, Taxation of Company-Computation of tax liability, MAT-Provision, MAT Credit.	17
2.	Dividend tax, Tax planning- (Location of business): Dividend Tax-Types of dividend, Tax Planning- Employees' Remuneration, Tax planning-Location of business Tax Planning-Nature of business, Tax Planning- Nature of business- I (Sec. 32AD, 33AB, 3ABA) , Tax Planning- Nature of business- II (Sec. 35ABB, 35AD), Tax Planning- Nature of business- III (Sec. 80-IA, 80-IAC, 80-IB, 80-IBA, 80-ID, 80-IE , 80JJA)	17
3.	Tax Planning-Forms of business - Tax Planning -Forms of business -I (Sole proprietorship & Partnership), Tax Planning -Forms of business -II (Partnership & Company) , Tax Planning -Forms of business -III (LLP & Company)	08
4.	Tax Planning-Managerial decision- Tax Planning-Managerial decision-I (Capital structure & dividend policy), Tax Planning-Managerial decision-II (Procurement of assets-Lease vs. purchase), Tax Planning-Managerial decision-III (Procurement of assets-Installment vs. Hire-Purchase) Tax Procedure and Management- Transfer Pricing and International /Cross border taxation, Advance Payment-Concepts and Problems, Voluntary return of income.	09
5.	Tax Planning-Business Restructuring- Tax Planning-Managerial decision-IV (Make or buy), Tax Planning-Scientific Research, Business Restructuring-Amalgamation Tax Planning-Foreign Collaboration, Business Restructuring-Demerger- I, Business Restructuring-Demerger including Slump sale- II Double Taxation Relief, Procedure of assessment, appeals & Revision	09
Course Outcomes:		
Course Outcome(s) as per Blooms Taxonomy		
At the end of the course the students should be able to:		
CO1	Identify the various concepts related to Corporate Tax Planning.	
CO2	Illustrate the use of different tax planning measures in corporate scenario.	
CO3	Get working knowledge regarding legitimate way of tax planning under different financial/ managerial decisions after taking into consideration the impact of Direct Tax Laws.	
CO4	Analyze the current tax policies and their application in different corporate planning.	
CO5	Examine the importance of tax planning and its impact in different corporate situations.	

Books:	
Text Books	<ul style="list-style-type: none"> • Singhanian V.K., Singhanian M. (2021): Students' Guide to Income Tax –Taxmann, Sixty Fourth Edition. • Ahuja ., Gupta. (2021): Direct Tax Laws, Commercial Law Publishers (India) Pvt. Ltd., Thirteenth Edition.
References	<ul style="list-style-type: none"> • Raina H.P. Corporate Taxation A Hand Book , Orient Law House , New Delhi/ Allahabad Website: www.incometax.gov.in • Shah D.D. A Treatise on Tax Planning N.M. Tripathi , Bombay

Code	Financial Institutions and Markets	Theory Lectures: 60 Practical: 0
CM20M304		4-0-0-4
Course Objectives: To introduce students to concepts of financial Institutions and markets the usage and impact of various concepts related to the same.		
Units	Contents	Hours
1.	Overview of Financial systems In India – Structure, Regulation Role And Functions Of Financial Systems – Financial Instruments – Financial Markets – Capital Markets & Money Markets – Interlink Between Money Market & Capital Market – Characteristics Of Financial Markets – Functions Of Stock Exchange – Introduction To Forex.	11
2.	Financial Services: Objectives of financial services – types of financial services – capital market services & money market services – intermediaries: banking financial corporations , non-banking financial corporations & insurance corporations- financial services sector problems and reforms.	12
3.	Venture Capital Venture capital: growth of venture capital in India- financing pattern – legal aspects and guidelines for venture capital – leasing- types of leases – leasing vs borrowing - credit rating : CRISIL, ICRA & care – factoring, forfeiting- bill discounting – types of factoring arrangements – factoring in Indian context.	15
4.	Mutual funds: concepts and objectives – functions and portfolio classification-guidelines for mutual funds – working of public and private mutual funds in India – debt securitization – demat services – need and operations –role of NSDL & CSDL.	08
5.	Regulatory & legal framework of government in banking-- role of RBI –functions of stock exchange - listing & formalities in stock exchange – laws governing SEBI -- role of SEBI – laws governing non-banking financial corporations – laws pertaining anti- money laundering.	10
Course Outcomes:		
Course Outcome(s) as per Blooms Taxonomy		
At the end of the course the students should be able to:		
CO1	Identify the different types of financial services and financial institutions.	
CO2	Illustrate the role of various financial services and recognize their working.	
CO3	Explain and differentiate between the various services.	
CO4	Demonstrate the effect of different services on the economy.	
CO5	Examine the impact of different services on day-to-day life and business.	

Books:	
Text Books	<ul style="list-style-type: none"> • Saunders A., Cornett M. (2021): Financial Markets and Institutions, Tata McGraw Hill, Eighth Edition. • Khan M.Y. (2018): Financial Services, Tata McGraw Hill, Ninth Edition.
Reference Books	<ul style="list-style-type: none"> • Financial Services, Nalini Prava Tripathy, Prentice Hall of India Private Limited. • Indian Financial System, M.Y.Khan, 2013

Code	E-Commerce	Theory Lectures: 60 Practical: 0
CM20M305		4-0-0-4
Course Objectives: To introduce students to concepts of E-Commerce.		
Units	Contents	Hours
1.	An Introduction to E-Commerce Introduction: Definition, advantages; Difference between E-commerce and E-business; A brief history of E-commerce, transition from traditional to e-commerce in India; Understanding E-commerce; E-commerce opportunities for Industries in India.	15
2.	E-commerce business models Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas,	15
3.	E-commerce infrastructure The Internet, Web, and Mobile Platform, Building an E-commerce presence: websites, mobile sites, and apps, A systematic Approach; E-commerce security & Payment System The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, E-commerce payment system, Electronic billing presentment and payment	10
4.	Business Concept & Social issues E-commerce marketing concepts, Online retailing and services ; Consumer online: The Internet Audience and Consumer Behavior, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms	10
5.	E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online, Online financial services, Online Travel Services, Online career services	10
Course Outcomes		
Course Outcome(s) as per Blooms Taxonomy		
At the end of the course the students should be able to:		
CO1	Identify concepts of E-Commerce and its importance.	
CO2	Demonstrate E-Business skills and use of E-commerce Infrastructure to do Business.	
CO3	Obtain an understanding of various E-Business models.	
CO4	Apply critical thinking skills to complex business problems related to technology driven businesses.	
CO5	Be able to use analytic skills in addressing E-business problems.	

Books:	
Text Books	<ul style="list-style-type: none"> • Dr. Prajapati P., Dr. Patel M. (2020), E-Commerce, Redshine Publication, First Edition. • Laudon K.C. , Traver C.G. (2018), E-commerce 2017, Pearson, Thirteenth Edition
Reference Books	<ul style="list-style-type: none"> • Laudon K.C. E-Commerce: Business, Technology, Society, Pearson • Joseph S. J. E-Commerce: an Indian perspective, PHI

Code	Financial Planning	Theory Lectures: 60 Practical: 0
CM20M306		4-0-0-4
Course Objectives:		
To introduce students to concepts of financial planning and the usage and impact of various concepts of the same.		
Units	Contents	Hours
1.	Financial Planning, Planning process, Financial planning practice & ethics, professional skills required, Regulatory, economic and political environments that affect personal financial planning, Law and compliance, Time value of money, Client characteristics, Client risk profile, Client engagement and communications, Critical thinking.	10
2.	Principles of financial management, Personal and small business balance sheet (net worth statement), Use and non-use assets, Cash flow statement, Budget preparation and management, Savings analysis and strategy, Emergency fund, Credit and debt management, Financial ratio analysis, Specific purpose planning	10
3.	Taxation principles, Tax planning objectives, Tax planning principles, Tax planning law and policy, Tax analysis and calculations, Tax planning strategies, Tax planning for asset location. Investment principles, Investment objectives, constraints, capacity and suitability, Investment time horizon, Behavioral finance, Asset classes, Investment theory, Performance measurement, Asset allocation and performance, Investment products – evaluation, selection and monitoring	15
4.	Risk management principles, Insurance planning objectives, Analysis and evaluation of risk exposures, Risk strategies, Risk management products, Insurance law and claims process, Product, company and adviser selection and due diligence. Retirement principles, Retirement objectives, Retirement needs analysis and forecasts, Potential sources of retirement income, Retirement income and withdrawal projections and strategies, Retirement planning and funding products	15
5.	Integrated Financial Planning: Client engagement, communication, and financial planning process, Collection and data, Attitudes, goals and objectives, Issues and problems, Analysis, Strategies, Synthesis and recommendations, Implementation, Periodic review	10
Course Outcomes		
Course Outcome(s) as per Blooms Taxonomy		
At the end of the course the students should be able to:		
CO1	Identify the various concepts related to Financial Planning	
CO2	Illustrate the use of different Financial Planning measures in different scenarios.	
CO3	Explain the impact of different variables on decisions pertaining to Financial Planning	
CO4	Analyze the current company/country policy for different aspects related to Financial Plan	
CO5	Examine the impact of different financial planning aspects on day-to-day life and business.	
Books:		
Text Books	<ul style="list-style-type: none"> Mittra S., Rai S.K., Sahu A.P., Harry Starn Jr.,(2018): Financial Planning- Theory & Practice, Sage Publications, 2018 Edition. Sinha M. (2017): Financial Planning: A Ready Reckoner, McGraw Hill Education, Second Edition. 	
Reference Books	<ul style="list-style-type: none"> Million Dollar financial advisor- David J Mullen Jr. 	

Second Year - Semester Fourth

Code	Advanced Auditing	Theory Lectures: 60 Practical: 0
CM20M401		4-0-0-4
Course Objectives:		
To impart knowledge and develop understanding of methods of auditing and their application.		
Units	Contents	Hours
1.	Introduction; Auditing concepts Basic Principles governing an audit- Relationship of auditing with other disciplines -Audit Programme-Vouching, -Verification and Valuation. Auditing and Assurance Standards Overview-Standard setting process-Role of International Auditing and Assurance Standard Board and Auditing and Assurance Standard Board in India.	14
2.	Risk Assessment and Internal Control Evaluation of internal control procedures; techniques including questionnaire; flowchart; internal audit and external audit, coordination between two.	8
3.	Audit of Limited Companies Preliminaries to the audit of limited company-Audit of share capital transactions, Debentures and other transactions-Audit report with special reference to CARO 2003 *Profit and divisible profit-Dividends Investigation under Companies Act, 1956.	12
4.	Audit Committee and Corporate Governance Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution-Powers of Audit Committee-CEO/CFO Certification to Board-Report on Corporate Governance.	12
5.	Audit under Computerized Information System (CIS) Environment Special aspects of CIS Audit Environment, need for review of internal control .Use of Computers for Audit purposes; audit tools, test packs, computerized audit programmes; Special aspects in Audit of E- Commerce Transitions	14
Course Outcomes		
Course Outcome(s) as per Blooms Taxonomy		
At the end of the course the students should be able to:		
CO1	Identify the various concepts related to Auditing.	
CO2	Illustrate the use of measures of auditing, risk management and corporate governance.	
CO3	Show understanding of practical knowledge of different audit measures and means.	
CO4	Analyze the current audit policies and their application.	
CO5	Examine the importance of proper audit measures and its importance in maintaining uniformity in accounts and their interpretations.	
Books:		
Text Books	<ul style="list-style-type: none"> • Dr. Mehta B. K. (2018): Advanced Auditing, SBPD Publishing House, Second Edition. • Saxena R.C. (2017): Principles & Practice Of Auditing, Himalaya Publishing House, Sixth Edition 	
Reference Books	<ul style="list-style-type: none"> • Basu S.K. Auditing. Pearson Education, Latest Edition • Tandon B.N., Dr. Sudharshnam S.A Hand Book of Practical Auditing. S.Chand Publishing • The Institute of Accountants of India : Auditing assurance Standards 	

Code	Security Analysis and Portfolio Management	Theory Lectures: 60 Practical: 0
CM20M402		4-0-0-4
Course Objectives: To introduce students to concepts of security analysis and portfolio management and the usage and impact of various concepts of the same.		
Units	Contents	Hours
1.	Investment: Investment Environment, Investment Process, Investment, Speculation and Gambling, Classification of Investors, Investment Avenues, Diversification and Hedging, Factors Affecting Investment Decision, Contemporary issues in Investment Management. Types of investors – Investment objectives – The investment process – Security Analysis – Meaning of security – Types of securities – Meaning of security analysis.	12
2.	Sources of Risk: Risk and Return – Computation of return – Meaning and definition of risk – Types: (Systematic risk- Market risk, Purchasing power risk, Interest rate risk, Unsystematic risk- Business risk (Internal, External), Financial risk) – Minimising risk, exposure, Risk measurement - Standard deviation – Meaning of Beta – Computation and Interpretation – Use of beta in estimating returns. (Including simple problems), Systematic and Unsystematic risk, Computation of Risk and Return, Valuation of Securities	17
3.	Security Analysis : Fundamental Analysis: Economic Analysis, Forecasting Models, Techniques used in Industry Analysis, Factors affecting Industry Analysis, Industry Life Cycle and Industry Characteristics, Tools for Company Analysis, Technical Analysis: General Principles and Techniques of Technical Analysis, Evaluation of Technical Analysis	13
4.	Portfolio Management: Meaning and Significance of Portfolio Management, Phases of Portfolio Management: Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance.	09
5.	Portfolio Theories : Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory, Markowitz Model, Arbitrage Pricing Theory, Efficient Frontier, Factor Models: Sharpe's Single index portfolio selection method, Prospect Theory, Capital Asset Pricing Model (CAPM), Security Market Line (SML) and Capital Market Line (CML)	09
Course Outcomes		
At the end of the course the students should be able to:		
CO1	Identify the various concepts related to Security Analysis and Portfolio Management.	
CO2	Illustrate the use of different Security Analysis and Portfolio Management measures in domestic and international scenarios.	
CO3	Explain the impact of different variables on decisions pertaining to Security Analysis and Portfolio Management.	
CO4	Analyse the current company/country policy for different aspects related to Security Analysis and Portfolio Management.	
CO5	Examine the impact of different international finance on day-to-day life and business.	

Books:	
Text Books	<ul style="list-style-type: none"> • Singla SK., Gupta M., Jain R. (2021): Security Analysis and Portfolio Management, VK Global Publications Pvt Ltd. 2021 Edition. • Donald E.F., Ronald J.J., Ashwini K.P. (2018): Security Analysis and Portfolio Management, Pearson, Seventh Edition.
Reference Books	<ul style="list-style-type: none"> • Patwari D. C. (2000): Options and Futures: Indian Perspective, Bangalore: Jaico Publishing House. 3rd Edition • Hull. (2007): Introduction to Futures and Options, United States: Prentice Hall. • Waldron R. (1997): An Introduction to Commodity Trading, United Kingdom: Quantum Publishing. • Battley N. (1995): Introduction to Commodity Futures and Options, Irwin • French D.W. (1989): Security and Portfolio Analysis, Indiana: Merrill Publishing Co.

Code	Strategic Management	Total Lectures: 60 Practical: 0
CM20M403		4-0-0-4
Course Objective:		
<ul style="list-style-type: none"> • To introduce the concepts of strategic management and understand its nature in competitive and institutional landscape. • To understand Strategy formulation process and frameworks, tools and techniques of strategic analysis and its application. • To develop holistic approach to see business issues comprehensively and using other core and functional subject knowledge for decision-making. • To develop conceptual, diagnostic and analytical and conceptual skills in strategy formulation and execution. 		
Units	Contents	Hours
1	Strategic Management - An Introduction - Evolution of business policy as a discipline - Concept of strategic management - Characteristics of strategic management - Defining strategy	11
2	Strategy formulation - Stakeholders in business - Vision, mission and purpose - Business definition, objectives and goals - Environmental appraisal - Types of strategies - Guidelines for crafting successful business strategies.	13
3	Strategic analysis and choice - Environmental Threat and Opportunity Profile (ETOP) - Organizational Capability Profile - Strategic Advantage Profile - Corporate Portfolio Analysis - SWOT Analysis - Synergy and Dysergy - GAP Analysis - Porter's Five Forces Model of competition - Mc Kinsey's 7s Framework - GE 9 Cell Model - Distinctive competitiveness - Selection of matrix – BCG Matrix	12
4	Strategy implementation - Issues in implementation - Project implementation Procedural implementation - Resource Allocation - Budgets - Organization Structure - Matching structure and strategy - Behavioral issues - Leadership style - Corporate culture - Values - Power - Social responsibilities - Ethics - Building a capable organization.	13
5	Strategy Evaluation - Importance - Symptoms of malfunctioning of strategy - Organization anarchies - Operations Control and Strategic Control - Measurement of performance - Analyzing variances - Role of organizational systems in evaluation.	13
Course Outcomes:		
Course Outcome(s) as per Blooms Taxonomy		
At the end of the course the students should be able to:		
CO1	To describe major theories, background work, concepts and research output in the field of strategic management	
CO2	Demonstrate a clear understanding of the concepts, tools & techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature.	
CO3	Demonstrate effective application of concepts, tools & techniques to practical situations for diagnosing and solving Organization problems.	
CO4	Demonstrate capability of making their own decisions in dynamic business landscape.	
CO5	Students will be able to develop their capacity to think and execute strategically	

Books:	
Text Books:	<ul style="list-style-type: none"> • Kazmi A. (2018): Business Policy, New York: McGraw-Hill, Third Edition. • Thomas L., Wheelen J., Hunger D., Hoffman A.N. (2018): Strategic Management and Business Policy: Globalization, Innovation and Sustainability, United States: Pearson, Fifteenth Edition.
Reference Books:	<ul style="list-style-type: none"> • Thompson A.A. Jr., Strickland A.J. Strategic Management, Concepts and Cases. 12th Ed • Hill C.W.L., Jones G.R. (2008): Strategic Management: An Integrated Approach, 8th edition. • Without the cases. (2008): Houghton Mifflin.

Code	Project Management	Theory Lectures: 60 Practical: 0
CM20M404		4-0-0-4
Course Objectives: To develop critical thinking and knowledge in project Management's theory and practice. To help students develop the competence of analyzing the feasibility of the project. To provide the student with analytical skills for solving problems relating to project management.		
Units	Contents	Hours
1.	Project Management: Meaning and scope, Need of project management, Life cycle of a project - conception and selection, planning and scheduling, implementation and control, evaluation and termination.	15
2.	Project Analysis and Selection Identification of investment opportunities, project initiation, Market and Demand Analysis, Technical Analysis, Economic and Financial Analysis, Social Cost and Benefit Analysis, Formulation of Detailed project report.	15
3.	Project Planning & Scheduling Planning Resources, Planning of Physical Resources, Planning of Human Resources, Planning Financial Resources, Project organizing, Planning Time Scales-Network/PERT Analysis.	10
4.	Implementation and Control, Project Management Information System, Monitoring and Reporting Physical resources, human resources, and financial resources-cost control.	10
5.	Project Completion and Evaluation, Integrated Project Management Control System, managing Transition for project to operation, project completion and evaluation, project review, project termination.	10
Course Outcomes		
Course Outcome(s) as per Blooms Taxonomy		
At the end of the course the students should be able to:		
CO1	Identify concepts of Project Management Techniques and its importance.	
CO2	Demonstrate analysis and evaluation skills and use of Project controlling techniques to work on project.	
CO3	Obtain an understanding of Project Information system.	
CO4	Apply critical thinking skills to complex business problems related to project evaluation and control.	
CO5	Be able to use analytic skills in addressing project implementation issues.	
Books:		
Text Books	<ul style="list-style-type: none"> Choudhary S. (2019): Project Management, Uttar Pradesh: McGraw-Hill, Ninth Edition. Heldman K. (2017): Project Management Professional, Mumbai: Himalaya Publications, Third Edition. 	