

MATA TRIPURA SUNDARI OPEN UNIVERSITY, TRIPURA



PROGRAMME PROJECT REPORT MASTER OF COMMERCE (M.COM.) 2025-26


Registrar
Mata Tripura Sundari Open University
Gomati-Tripura

Introduction

Master of Commerce (M.Com) with emphasis on Finance, Banking and Human Resources. The basic objectives of the program are to prepare the students with necessary conceptual, entrepreneurial and analytical skills required for handling modern and technical business operations at both national and international levels. M.Com. graduates are typically employed in fields related to their degree, such as financial services, marketing and project management; graduates also often work in general management and business consulting.

A. Programme's Mission and Objectives

Mission

To impart quality education to meet national and global challenges, blend theoretical knowledge with practical skills and pursue higher education, promote the use of new technologies in teaching and research, inculcate right values among students and encouraging promoting leadership qualities and making them socially sensitive citizens.

Objectives

The main objective of M.Com program is to provide an opportunity to get a M.Com degree to those who find it too difficult or even impossible to pursue regular M.Com course at a University either due to their job commitments or certain other circumstances and help the learners, study at their own pace, and create an additional avenue of self-employment and also to benefit various financial/commercial/business institutions by providing them with suitable qualified persons.

B. Relevance of the Program with HEI's Mission and Goals

The vision and mission of HEI, Mata Tripura Sundari Open University, Tripura are:

Vision:

To be an institution where the most formative years of a young mind are spent in the guided pursuit of excellence while developing a spirit of inquisitive questioning, an ability to excel in the pressure of a fast-changing professional world, and a desire to grow into a personality than a person, in an environment that fosters strong moral and ethical values, teamwork, community service and environment consciousness.

Mission:

- To be the enablers of the confluence of academic rigor and professional practicality.
- To bring global best practices to students through wide spread use of technology.
- To empower our faculty to constantly develop new skills and excel professionally.
- To provide the best campus environment to students and faculty with all facilities to nurture their interest.

The M.Com Program of the University strives to realize its vision and mission by rectifying student centric issues on priority. The goals of ODL (Open Distance Learning) program is to provide educational facilities to all qualified and willing persons who are unable to join regular courses due to personal or professional reasons. There are many potential learners who cannot afford to join regular courses due to professional responsibilities and personal commitments. For such cases M.Com through ODL mode can be helpful in increasing knowledge base and skill up-gradation.

The program aims to provide alternative path to wider potential learners who are in need of refresher courses to update their skills.

C. Nature of Prospective Target Group of Learners

Distance Education of Mata Tripura Sundari Open University (MTSOU) shall target the working professional's

executives as well as those who cannot attend a full-time program due to constraints. The candidates desirous of taking admission in M.Com program shall have to meet the eligibility norms as follows-

To obtain admission in M.Com programme the learner must have completed graduation in commerce stream.

M.Com programme offered by Mata Tripura Sundari Open University aims specially for working class people, people from Industry, business executive's people who are designated at various government positions, academicians who seek to gain M.Com Degree to amplify their credentials, Business owners/Entrepreneurs, women/housewives. This gives an opportunity to the distance learner to attend distance programmes offer by the university to those who can't spare enough time to attend regular classes.

D. Appropriateness of Programme to be conducted to acquire specific skills and competence

The University has identified the following Programme Learning Outcomes and Programme Specific Outcomes as acquisition of specific skills and competence in M.Com Programme.

1) Programme Outcomes (PO's)

- PO: 1. Understand the principles of Accounting and Banking services for business decision-making.
 PO: 2. Apply investment strategies from the perspective of financial institutions.
 PO: 3. Analyze and interpret the influence of securities, for ex, commodities and future market on the business.
 PO: 4. Develop the knowledge, skill and attitude to creatively and systematically apply the principles and practices of commerce, accountancy, financial problems and work effectively in modern day business and non-business organizations.
 PO: 5. Design and develop a solution for complex trade and commerce related problems in business.

2) Programme Specific Outcomes:

- PSO1: To understand the basic concepts of the commerce, management, accounting & economics.
 PSO 2: To develop moral values and professional code of ethics, to inculcate life skills and become a responsible citizen.
 PSO3: To understand rules and regulations of taxation, banking, insurance sector and investment

The University has developed the M. Com programme for maintaining the quality and to train the students in order to face the competition at the National/International level.

E. Instructional Design

The program is divided into four semesters and minimum credit requirement is 80 to get M.Com degree from Mata Tripura Sundari Open University. Minimum time period for acquiring M.Com degree will be two years and maximum time period to acquire M.Com degree is 4 years.

Evaluation Scheme

Semester-I						
S.N.	Course Code	Course Name	Credit	Continuous Assessment Marks	Term End Exam Marks	Grand Total
				Max. Marks	Max. Marks	
1	MCOM-101	Organization Theory and Behaviour	4	30	70	100
2	MCOM-102	Statistical Analysis	4	30	70	100

3	MCOM-103	Economic Analysis	4	30	70	100
4	MCOM-104	Accounting Theory and Practice	4	30	70	100
5	MCOM-105	Business Communication	4	30	70	100
Total			20	150	350	500

Semester-II						
S.N .	Course Code	Course Name	Credit	Continuous Assessment Marks	Term End Exam Marks	Grand Total
				Max. Marks	Max. Marks	
1	MCOM-201	Financial Management and Policy	4	30	70	100
2	MCOM-202	Business Environment	4	30	70	100
3	MCOM-203	Research Methodology	4	30	70	100
4	MCOM-204	Marketing Management	4	30	70	100
5	MCOM-205	Entrepreneurship and SMEs Management	4	30	70	100
Total			20	150	350	500

Semester-III						
S.N.	Course Code	Course Name	Credit	Continuous Assessment Marks	Term End Exam Marks	Grand Total
				Max. Marks	Max. Marks	
1	MCOM-301	Strategic Management	4	30	70	100
2	MCOM-302	Human Resource Management	4	30	70	100
3	MCOM-303	Management of financial institutions and services	4	30	70	100
4	MCOM-304	Banking Products and Services	4	30	70	100
5	MCOM-305	International Business	4	30	70	100
Total			20	150	350	500

Semester-IV						
S. N	Course Code	Course Name	Credit	Continuous Assessment Marks	Term End Exam Marks	Grand Total
				Max. Marks	Max. Marks	
1	MCOM - 401	Business Ethics and Corporate Governance	4	30	70	100
2	MCOM - 402	Industrial Relations & Labour Enactments	4	30	70	100
3	MCOM - 403	Security Analysis and Portfolio Management	4	30	70	100
4	MCOM - 404	Working Capital Management	4	30	70	100
5	MCOM - 411	Dissertation	4	0	100	100
Total			20	120	380	500

MOOCS

The University shall give flexibility in opting for MOOC (Massive Online Open Courses) by the students pertaining to the prescribed curriculum and also the Credits earned in the MOOC courses may be dealt as part of the evaluation scheme as per UGC (Open and Distance Learning Programmes) Regulations, 2020.

Syllabi and Course Materials

Syllabi, PPR and self-learning materials are developed mostly by experienced faculty members of Mata Tripura Sundari Open University in consultation with contents experts and the same will be forwarded to CIQA and BOS/Academic Council for further suggestions and approval.

Semester-I

Course Name: Organization Theory and Behaviour

Course Code: MCOM-101

Credit4

Course Objective: The objective of the course is to enable students to develop a theoretical understanding about organization structure and its behaviour overtime. The course will also make them capable of realizing the competitiveness for firms.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: Understand the concepts of organizational behaviour and its relation with business management.	Understand
CO2: Explain concepts of individual behaviour i.e., perception, attitude etc.	Explain
CO3: Demonstrate process involved in group behaviour i.e., group dynamics, group decision making etc.	Demonstrate
CO4: Describe the methods of leadership of a successful business owner/manager.	Describe
CO5: Explain the organization system and process for smooth business operations.	Explain

Block I: Introduction

Unit1: Emergence of organizational behaviour

Unit2: Management and OB; Hawthorne studies and human relations school

Unit3: Challenges and opportunities for organizational behaviour; Positive organizational behaviour

Block II: Individual Behaviour

Unit4: Foundations of individual behaviour; Perception; Attribution;

Unit5: Personality; Attitude; Learning and Values;

Unit6: Motivation—theoretical and practical dimension.

Block III: Group Behaviour

Unit7: Group dynamics; Cohesiveness and productivity;

Unit8: Group decision making; managing organizational conflict;

Unit9: Managing misbehaviour at work.

Block IV: Leadership

Unit10: Influence, Power and Politics;

Unit11: Leadership—theoretical and practical dimension.

Block V: Organization System& Processes

Unit12: Organization Structure—foundation and types;

Unit13: Climate and Ethos;

Unit14: Communication; Organizational effectiveness & performance, managing change.

Books Recommended/Suggested Reading

1. Robbins, Stephen P. and Timothy A. Judge, Organizational Behaviour, Prentice -Hall, New Delhi.
2. Robins S.P., and Mathew, M., Organizational Theory: Structure, Design and Application, Prentice Hall of India Pvt. Ltd.
3. Luthans, Fred, Organizational Behaviour, McGraw- Hill, New York.
4. Sekaran, Uma, Organisational Behaviour: Text and Cases, Tata McGraw-Hill Publishing Co. Ltd.
5. Aswathappa, K., Organisation Behaviour, Himalaya Publishing House, New Delhi.

Course Name: Statistical Analysis
Course Code: MCOM-102

Credit 4

Course Objective: The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making. The emphasis will be on their applications to business and economics situations.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: Understand the concept of statistical data	Understand
CO2: Explain the concept of relation and regression	Apply
CO3: Analyse the time series model	Explain
CO4: Demonstrate the decision-making model	Demonstrate
CO5: Identify the hypothesis testing	Identify

Block I: Introduction

Unit1: Meaning and definitions of Statistical Data; Applications of Statistics in Managerial decision-making;
Unit2: Frequency Distributions; Measures of Central Tendency: Mean, Median, Mode and their implications;
Unit3: Measures of Dispersion: Range, Quartile Deviation,
Unit4: Mean Deviation and Standard Deviation.

Block II: Correlation and Regression Unit5: Meaning and uses of correlation

Unit6: Meaning and uses of regression
Unit7: Various methods of calculation of Coefficients and their analysis:
Unit8: Two Variable and Multi Variable Cases.

Block III: Analysis of Time Series

Unit 9: Concept; Additive model, Multiplication model,
Unit10: Secular trend or Long term movement or Trend
Unit 11: Seasonal variation, Cyclical Variation;
Unit12: Various methods of Time Series Analysis and their applications in business.

Block IV: Probability

Unit 13: Concept, its uses in business decision-making,
Unit14: Addition and multiplication the Orem of probability;
Unit 15: Binomial theorem and its applications
Unit16: Probability Distribution: Concept, applications of Binomial, Poisson and Normal Distributions.

Block V: Estimation Theory and Hypothesis Testing

Unit17: Estimation Theory and Hypothesis Testing: Sampling theory;
Unit18: Formulation of Hypotheses;
Unit19: Application of Z-test, t-test,
Unit 20: F-test
Unit21: Chi-Square test, Techniques of association of Attributes & Testing.

Text and Reference Books

1. Business Statistics, 3rd Edition, JP Sharma, Pearson Publishing
2. Statistics for Management- Richard Levin, Pearson Publishing
3. Statistics for Management -G.C. Beri, Tata McGraw- Hill Education, 2010
4. Statistical Methods- GuptaS. P, Sultan Chand & Sons, 2002.

Course Name: Economic Analysis

Course Code: MCOM-103

Credit 4

Course Objective: The objective of this course is to enable the student to understand the different forms of markets. It is hope that by the end of the course the student will be able to appreciate the subtle and the most fundamental issues involved in running the business.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: Understand theories and laws related to demand and the firm.	Understand
CO2: Apply the techniques to determine the price of production and cost	Apply
CO3: Explain concepts related to demand, supply, cost, production & pricing in different market conditions in managerial perspective.	Explain
CO4: Demonstrate understanding of macroeconomic indicators on business.	Demonstrate
CO5: Identify the conditions of trade cycles and economy in microeconomic environment.	Identify

Block I: Introduction to Managerial Economics

Unit 1: Basic concepts and principles of Economics,

Unit 2: Introduction to Managerial Economics: Nature, Scope,

Unit 3: Importance and Significance in decision making, Managerial Economist-Role, responsibilities and functions.

Block II: Demand, Supply and Revenue Analysis

Unit 4: Demand & supply analysis,

Unit 5: Consumer Preferences and choices. Demand Elasticity;

Unit 6: Types & its relevance, demand forecasting, revenue analysis.

Block III: Production & Cost Analysis

Unit 7: Cost: Concepts, measurement & analysis,

Unit 8: Production Function & its managerial applications,

Unit 9: Cost curves: traditional & modern approach, Production Function; Laws of returns.

Block IV: Pricing Decisions & Profit Planning

Unit 10: Market Structures, pricing under different market structures,

Unit 11: Perfect, imperfect and monopoly, Break Even Analysis; Profit Planning;

Unit 12: Oligopoly (Cournot's model, kinked demand curve model, prisoner's dilemma).

Block V: Macro Economics

Unit 13: Concepts of national Income and methods of its measurement,

Unit 14: Inflation: Theories,

Unit 15: Introduction to business cycles

Books Recommended/Suggested Readings

1. Geetika, Piyali Ghosh, Purba Roy Choudhury (McGraw Hill)
2. Mehta PL-Managerial Economics (Sultan Chand)
3. Dwivedi-Managerial Economics(Vikas)
4. Gupta-Managerial Economics (Tata McGraw-Hill)
5. Koutsyannis A-Modern Micro Economics (Macmillan)
6. Maheswari and Gupta-Managerial Economics(Sultan Chand)

Course Name: Accounting Theory and Practice**Course Code: MCOM-104****Credit 4**

Course Objective: The main objective of this course is to make the students familiar with fundamental concepts and process of accounting, significant tools & techniques of financial analysis which form an important part of management planning & financial control system and help the management in resolving problems effectively.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: Identify differences between different forms of accounting—Financial, managerial and cost, the role of a Management Accountant.	Identify
CO2: Identify cost according to their associated activities and apply costing techniques for computing cost of products or services.	Identify
CO3: Understand the concepts and objectives of cost accounting, various costing methods used in manufacturing and non-manufacturing concerns.	Understand
CO4: Make decisions related to make or buy a particular input, operate at a loss or shut down, lease or buy a plant or fixed asset, expand or contract operations.	Understand
CO5: Prepare different forms of budgetary statements and identify and control material cost methods.	Apply

Block I: Accounting Framework I (Introduction to Accounting)

Unit 1: Introduction, Nature, scope and importance of Accounting, Book Keeping,

Unit 2: Accounting Process, Users of Accounting information and their needs,

Unit 3: Accounting Equation, Role and Responsibilities of an Accountant;

Unit 4: GAAP and Accounting Standards-Indian and international.

Block II: Accounting Framework II (Accounting Books and Final Accounts)

Unit 5: Preparation of Journal, Ledger, Trial balance, Cash book & other subsidiary books,

Unit 6: Preparation of Trading, Profit & Loss A/c

Unit 7: Preparation of balance Sheet (with adjustments),

Unit 8: Depreciation Accounting

Unit 9: Preparation of BRS.

Block III: Cost Accounting

Unit 10: Meaning, importance of Cost Accounting,

Unit 11: Elements and classification of costs

Unit 12: Preparation cost sheet,

Unit 13: Inventory valuation.

Block IV: Management Accounting

Unit 14: Meaning, importance of Management Accounting,

Unit 15: Budgeting & Budgetary Control;

Unit 16: Preparation of Fixed & Flexible budget,

Unit 17: Zero Based Budgeting.

Block V: Financial Statements Analysis

Unit 18: Meaning, importance of financial Statement,

Unit 19: Ratio Analysis,

Unit 20: Preparation and Analysis of Fund Flow

Unit 21: Cash Flow Statements according to AS-3.

Books Recommended/Suggested Reading

1. Gupta, Shashi K. and Sharma R.K.(2008)- Accounting for Managerial Decisions, Kalyani Publications (Ludhiana)
2. Tulsian, P.C. (2009)- Financial Accounting, Tata McGraw Hill Publication, New Delhi
3. Shukla, S.M. (2009)- Advanced Accounting, Sahitya Bhawan Publication, Agra
4. Rama chandran, N. and Kakani, R.K.(2008)- Financial Accounting for Management, Tata McGraw Hill Publication, New Delhi
5. Gupta, R.L (2008)- Advanced Financial Accounting, S. Chand & Co, New Delhi

Course Name: Business Communication

Course Code: MCOM-105

Credit 4

Course Objective:

The objective of this course is to equip students with the written and technical communication skills they need to communicate effectively in a complex and ever-changing contemporary work environment.

Course Outcome:

At the end of the course student would be able to:

S. No.	Course Outcomes	Cognitive level
1.	E Labour ate basic forms of communication & various communication models.	Understand
2.	Demonstrate verbal and non-verbal communication ability through presentations.	Understand
3.	Explore various forms of modern communication in business communications.	Apply
4.	Identify appropriate methods of report writing.	Apply
5.	Demonstrate understanding of various tools of organizational communication.	Understand

Block I: Introducing Business Communication

Unit 1: Basic forms of communication; Self Development and Communication Development of positive personal attitude

Unit 2: Communication models and processes; Self Development and Communication Development of positive personal attitude; Corporate

Unit 3: Audience analysis Principles of effective communication, formal and informal communication networks, Grapevine, miscommunication (barriers).

Block II: Effective Listening

Unit 4: Principles of effective listening; Factors affecting listening exercise;

Unit 5: Oral, written and video sessions.

Unit 6: Modern forms of communicating:

Unit 7: Fax: E-Mail; Video conferencing etc. non verbal aspects of communication, Kinesics, Proxemics, Para language, sign language.

Block III: Writing Skills

Unit 8: Planning business message; rewriting and editing; the first draft; reconstructing the final draft.

Unit 9: Business letters; Appearance of request letters; Good news and bad newsletters; Persuasive letters;

Unit 10: Sales letters; Collection letters; Office memorandum, notice and circular.

Unit 11: Writing resume and letter of application.

Block IV: Report Writing

Unit 12: Introduction to a proposal, short report and formal report, report preparation,

Unit 13: Sales presentation, training presentation,

Unit 14: Conducting surveys, speeches to motivate.

Block V: Practices In Business Communication

Unit 15: Group discussions; Mock interviews; Seminars; Effective listening exercises;

Unit 16: Individual and group presentations, Oral presentation:

Unit 17: Principles of oral presentation, Factors affecting presentation,

Unit 18: Interviewing skills: Appearing in interviews; conducting interviews

Books Recommended/Suggested Reading:

1. Bovee and Thill-Business communication today; Tata McGraw Hill
2. Ronald E.Dulek and John S.Fielder-Principles of business communication; McMillan
3. Randall E.Magors-Business communication: Harper and Row
4. Bala subramanyam-Business communications; Vikas Publishing House.

Semester II

Course Name: Financial Management and Policy

Course Code: MCOM-201

Credit 4

Course Objective:

The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms. The course also provides students the exposure to certain sophisticated and analytical techniques that are reused for taking financial policy decisions.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: Understand the core concepts and techniques of financial management.	Understand
CO2: Enumerate various techniques related to capital budgeting.	Understand
CO3: Develop ability to estimate a company's cost of capital and calculation of leverages.	Apply
CO4: Evaluate dividend policy of company and apply appropriate model on corporate dividend behaviour .	Evaluate
CO5: Analysis of working capital needs of the company	Analysis

Block I: Nature of Financial Management

Unit 1: Scope of Finance; Finance Function; Finance Manager's role;

Unit 2: Role of Finance Manager; Financial Goal;

Unit 3: Profit Maximization V/s Wealth Maximization; Agency Problem;

Unit 4: Emerging role of Finance Manager

Block II: Valuation

Unit 5: Time Preference for money; Future Value; Sinking Fund; Present Value;

Unit 6: Valuation of Bonds and Shares: Basics of Bond Valuation,

Unit 7: Valuation of ordinary Shares, Valuation of Preference Share;

Unit 8: Linkages between Share Price, Earning and Dividends.

Block III: Cost of Capital, Operating, Financial Leverage and Combined Leverage

Unit 9: The concept of opportunity cost of capital; Cost of Debt, Preference Capital and Equity Capital.

Unit 10: The weighted Average Cost of Capital; CAPM V/s

Unit 11: Dividend Growth Model;

Unit 12: Financial, Operating and Combined

Unit 13: Leverage-Concept and Measurement.

Block IV: Capital Structure Theories and Policy

Unit 14: Relevance of Capital Structure: NI and Traditional approach;

Unit 15: Irrelevance of Capital Structure: NOI Approach and MM hypothesis without taxes;

Unit 16: The trade-off theory; Determinants of an appropriate Capital structure,

Unit 17: Dividend Theory and Policy.

Block V: Management of Working Capital & Inventory Management

Unit 18: Meaning, significance and types;

Unit 19: Methods of assessing Working Capital requirements;

Unit 20: Norms of Bank Finance; Sources of Working Capital and factors affecting it;

Unit 21: ABC Analysis, EOQ Model, Safety Stock, Lead Time, etc.

Books Recommended/Suggested Reading:

1. Pandey, I.M; Financial Management, Vikas Publishing House, New Delhi
2. Tulsian, P.C; Financial Management, S. Chand & Co, Delhi
3. Chandra, Prasanna (2008)- Financial Management, Tata McGraw Hill, New Delhi
4. Khan & Jain: Financial Management, Tata McGraw Hill, New Delhi
5. Brealey, Richard A and Steward C. Myers(2006)-Corporate Finance, McGraw Hill

Course Name: Business Environment

Course Code: MCOM-202

Credit: 4

Course Objective: To analyze the overall business environment and evaluate its various components in business decision making.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1- Describe the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.	Understand
CO2 - Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.	Analyze
CO3- Explain the significance of different forms of regional economic Integration and to appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF and World Bank.	Understand
CO4- Familiarize students with the international financial environment, and get the acquainted with the basic features of the foreign exchange market – its characteristics and determinants.	Understand
CO5- Critically examines the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.	Analyze

Block I: Theoretical Framework of Business Environment

Unit 1: Concept, Significance, of Business Environment

Unit 2: Nature, Elements & Dimensions;

Unit 3: Environmental Scanning and Monitoring.

Block II: Economic Environment of Business

Unit 4: Significance and Elements; Economic Systems; Economic planning in India; Government Policies- Industrial,

Unit 5: Fiscal, Monetary, EXIM; Public Sector and economic development; Development bank sand its relevance to Indian business;

Unit 6: Economic Reforms, Liberalization and structural adjustment programmes; Regulation of Financial Markets, SEBI.

Block III: Political and Legal Environment of Business

Unit 7: Critical elements; Government and business;

Unit 8: Changing dimensions of political and legal environment in India;

Unit 9: MRTP Act, Competition Act, FEMA and licensing policy; Consumer Protection Act.

Block IV: Socio-cultural Environment

Unit 10: Social institutions, systems, values, attitudes, groups, etc;

Unit 11: Dualism in Indian society and problems of uneven income distribution;

Unit 12: Rural sector in India; Social Responsibility of Business; Consumerism in India.

Block V: International and Technological Environment

Unit 13: Multinational Corporations; Foreign collaborations and Indian business; NRIs and Corporate sector;

Unit 14: International Economic Institutions-WTO, World Bank, IMF and their importance to India;

Foreign trade Policies;

Unit15: Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Intellectual Property Rights; Technology transfer.

Books Recommended/Suggested Reading

1. Adhikari, M-Economic Environment of Business, Sultan Chand & Sons
2. Alagh, Yoginder K-Indian Development, Planning and Policy, Vikas Publication
3. Aswathappa, K-Legal Environment of Business, Himalaya Publication
4. Chakravarty, S-Development Planning, Oxford University Press
5. Ghosh, Biswanath-Economic Environment of Business, Vikas Publication, New Delhi

Course Name: Research Methodology

Course Code: MCOM-203

Credit: 4

Course Objectives:

The objectives of this course are-To familiarize students with basic of research, research process and enable the participants in conducting research work and formulating research synopsis and report.

Course Learning Outcome: After completing the course, the student shall be able to:

Course Outcome	Mapping
Describe meaning, scope and process of research.	Understand
Familiarize with research terminologies and various types of research design.	Understand
Get an insight into various scaling techniques and sources of data collection.	Apply
Get acquainted with various techniques of data analysis and its implications.	Analyze
Create enhanced Report writing skills	Apply

Block I: Research Formulation

Unit 1: Introduction, meaning of research,

Unit 2: Types, Role of research in important area

Unit 3: Process of Research,

Unit 4: Defining research Problems,

Unit 5: Hypothesis Formulation.

Block II: Research Elaborated

Unit 6: Research Design, Research plan, Concept of sample, Sample size,

Unit 7: Various types of sampling techniques.

Unit 8: Types of Data and Methods of its Collection; Questionnaire Design,

Unit 9: Precautions in preparation of questionnaire, Measurement scales.

Block III: Data Analysis and Interpretation-1

Unit 10: Processing of data

Unit 11: Analysis of Data by application of statistical tools,

Unit 12: various kinds of charts and diagrams used in data analyses

Unit 13: Application of Data Analysis.

Block IV: Data Analysis and Interpretation-2

Unit 14: Hypothesis Testing (Z-test, t-test)

Unit 15: F-test, ANOVA

Unit 16: Chi –square test

Unit 17: Multivariate Statistical techniques-Multiple regression, discriminate analysis, Factor analysis, Multivariate analysis of variance,

Unit 18: Conjoint analysis, Cluster analysis, Multidimensional Scaling, Role of computer in research, Excel-A tool for statistical analysis, SPSS, Interpretation and conclusion.

Block V: Report Writing

Unit 19: Report Writing, Significance of report writing, Steps in report writing,

Unit 20: Layout of research report, Types of reports; Appendices;

Unit 21: Bibliography, Characteristics of a good report; Precautions for report writing; Ethics in business research.

Books Recommended/Suggested Reading

1. Kothari C R-Research Methodology, New Age Publication
2. Panneer selvam R-Research Methodology(PHI)
3. Cooper, Donald, Schindler, Pamela- Business Research(TMh)
4. Bill Taylor, Gautam Sinha, Taposh Ghoshal- Research Methodology (PHI)

Course Name: Marketing Management

Course Code: MCOM-204

Credit 4

Course Objective:

The objective of this course is to train participants to apply concepts and techniques in marketing so that they become acquainted with the duties of a marketing manager. More specifically, they will be exposed to the development, evaluation, and implementation of marketing management in a variety of business environments.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: Understand importance and nature of marketing and concept of marketing decisions.	Understand
CO2: Explain concepts related to product and pricing decisions.	Explain
CO3: Demonstrate process involved with supply chain management i.e. distribution decisions.	Demonstrate
CO4: Describe issues and process involved with promotion planning strategy.	Describe
CO5: Identify the factors related to marketing planning, organizing and control.	Identify

Block I: Introduction

Unit 1: Nature & Scope of Marketing, evolution of Marketing,

Unit 2: Marketing Environment, Segmentation, Targeting and Positioning & Differentiation Strategies,

Unit 3: Marketing Organizations, Marketing Research

Block II: Product Management

Unit 4: Product, product levels, classifying products,

Unit 5: New Product Development, Product Differentiation,

Unit 6: Product Life Cycle, Branding, types of branding, Packaging & labeling

Block III: Pricing and Distribution

Unit 7: Concept of Pricing, Relationship between pricing and product cost,

Unit 8: Pricing objectives Pricing Policies and Methods,

Unit 9: Distribution Channel Management, Intermediaries, channel structure, managing relationships in the channel.

Block IV: Promotion Mix decision

Unit 10: Marketing Communication, Advertising;

Unit 11: Sales Promotion, Publicity & Personal Selling,

Unit 12: Public Relations and Direct Marketing.

Block V: Emerging Trends in Marketing

Unit 13: Marketing Ethics, (e-) marketing ;(e-) services ;(e-) Customer Relationship

Unit 14: Management; viral marketing,

Unit 15: Ambush marketing, green marketing.

Books Recommended/Suggested Reading:

1. Baines, Fill Page and Sinha; Marketing 2013
2. Marketing Management–Philip Kotler (Pearson)
3. Fundamentals of Marketing – Stanton
4. Marketing Management–VS Ramaswamy and S Nama Kumari (Macmillan)

Course Name: Entrepreneurship and SMEs Management

Course Code: MCOM-205

Credit: 4

Course objectives:

The main objectives of the course are to familiarize students with various concepts used in understanding processes involved in entrepreneurship and business formation and development. Provide context to those processes in the form of differences between small and large firms, and the economic environment.

Course Outcome:

At the end of the course student would be able to:

S.No	Course Outcomes	Cognitive level
1.	E Labour ate fundamentals of entrepreneurship and entrepreneurial process.	Understand
2.	Explain various theories of entrepreneurship.	Understand
3.	Design business plans.	Apply
4.	Describe MSME registration process and MSME promotional policies.	Apply
5.	Explain various concepts related to International Business.	Understand

Block I: Entrepreneurship: A Conceptual Framework

Unit 1: Introduction: Concept of Entrepreneurship; Role of entrepreneurship in economic Development;

Unit 2: Factors impacting emergence of entrepreneurship; Managerial v/s entrepreneurial approach; Entrepreneurship.

Unit 3: Types of Entrepreneurs. Characteristic of successful entrepreneurs; Entrepreneurship process;

Unit 4: Women Entrepreneurs; Social entrepreneurship; Entrepreneurial challenges.

Block II: Entrepreneurial Growth

Unit 5: Role of Entrepreneurship in Economic Development, Entrepreneurial Theories; Factors affecting entrepreneurial growth

Unit 6: Entrepreneurial Challenges; New Product

Unit 7: Development and Growth Strategies for Entrepreneurial ventures.

Block III: New Ventures Planning

Unit 8: Ownership Structures; Acquisition; Franchising, Marketing plan,

Unit 9: Marketing research, Marketing Mix; Business Plan-benefits of drivers

Unit 10: Perspectives in business plan preparation, elements of a business plan.

Block IV: MSME Registration and Promotion

Unit 11: MSME registration, MUDRA Loan, Start-up India.

Unit 12: Make In India, Institutional Finance to Entrepreneurs, MSME and Economic Development,

Unit 13: Institutional Support for Small Enterprises.

Block V: International Entrepreneurship

Unit 14: Export Business Registration, Intellectual Property Protection- Patents,

Unit 15: Trademarks and Copyrights –importance for start-ups,

Unit 16: Legal acts governing business in India;

Unit 17: International entrepreneurship-opportunities and challenges,

Unit 18: Export Documentation in India.

Books Recommended/Suggested Reading:

1. Drucker, Peter. Innovation and Entrepreneurship. East-West Press(P)Ltd
2. Holt, David H. Entrepreneurship-New Venture Creation. Prentice Hall
3. His rich, Robert D and Peters, Michael P. Entrepreneurship: Starting, Developing and Managing a New Enterprise, Prentice Hall
4. Desai, Vasant: Small Scale Industries and Entrepreneurship. Himalaya
5. Gupta, C.B. and Srinivasan. Entrepreneurial Development in India. Sultan Chand
6. Pareek, Udai and Venkateswara Rao, T. Developing Entrepreneurship- A Handbook on Learning Systems

Semester III
Course Name: Strategic Management

Course Code: MCOM-301

Credit: 4

Course Objective:

To expose students to various perspectives and concepts in the field of Strategic Management. The course would enable the students to understand the principles of strategy, formulation, implementation and control in organizations.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: To describe the role of Strategic Management	Describe
CO2: To understand various levels at which Strategy exist namely Corporate, Business and Functional level	understand
CO3: To help students learn strategic management models	
CO4: To analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.	Analyze
CO5: To analyze how firms make entry into global markets and implement and evaluate strategy at an international level.	analyze

Block I: Strategy-Introduction

Unit 1: Concept, Levels at which strategy operates; Approaches to strategic decision making; Mission and Purpose,

Unit 2: Objectives and Goals; Strategic Business Units (SBUs);

Unit 3: Environmental Analysis & Diagnosis: Environment and its components;

Unit 4: Environmental Scanning & Appraisal; Organizational Appraisal; Strategic Advantage Analysis and Diagnosis.

Block II: Strategy and Structure

Unit 5: Structural considerations, Structures for strategies;

Unit 6: Organizational design and change.

Unit 7: Functional Strategies-Marketing, Production & Operations, Personnel,

Unit 8: Financial, R&D plans and policies.

Block III: Strategy Formulation and Choice of Alternatives

Unit 9: Strategies- modernization, diversification, integration;

Unit 10: Merger, take-over and joint strategies;

Unit 11: Turn around, divestment and liquidation strategies;

Unit 12: Process of strategic choice, competitor and SWOT analysis;

Unit 13: Factors affecting; Generic competitive strategies-cost leadership, differentiation, focus, value chain analysis.

Block IV: Strategy Implementation

Unit 14: Inter-relationship between formulation and implementation,

Unit 15: Issues in strategy implementation;

Unit 16: Resource allocation,

Unit 17: Strategy Evaluation & Control: Overview and Techniques.

Block V: Global Issues in Strategic Management

Unit 18: Global challenges, Advantages & Disadvantages of international operations,

Unit 19: Communication differences across countries,

Unit 20: Worldwide tax rates & their impact,

Unit 21: Participation of international institutions for international business.

Books Recommended/Suggested Reading

1. Bhattacharya, S.K. and N. Venkataraman-Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House
2. Budhiraja, S.B. and M.B. Athreya-Cases in Strategic Management, Tata McGraw Hill
3. Coulter, Mary K-Strategic Management in Action, Prentice Hall
4. David, Fred R-Strategic Management, Prentice Hall
5. Kazmi, Azhar-Business Policy, Tata McGraw Hill

Course Name: Human Resource Management

Course Code: MCOM-302

Credit 4

Course Objective:

The objective of the course is to familiarize the students about the different aspects of managing people in the organizations from the stage of acquisition to development and retention.

Course Outcome:

At the end of the course student would be able to:

S. No.	Course Outcomes	Cognitive level
1	Elaborate HRM and the role of HRM in effective business administration.	Understand
2	Identify the role that HRM has to play in manpower planning, job analysis and forecast the human resource requirements.	Apply
3	Explain role of recruitment and selection in relation to the organization's business and HRM objectives.	Understand
4	Identify job-based compensation scheme and performance management system and appraisals.	Apply
5	Visualize emerging horizons of HRM and also enduring international HRM, e-HRM, HRIS.	Understand

Block I: Introduction

Unit 1: Conceptual foundations; Human aspect of management; Human resource Management-concept, scope and importance;

Unit 2: Competencies of HR manager- employer branding and competency mapping;

Unit 3: Changing role of HRM-work force diversity, Technological change, restructuring and rightsizing, empowerment; TQM.

Unit 4: Management of ethics.

Block II: Human Resource Planning, Job Analysis, and Job Design

Unit 5: Assessing human resource requirements; Human resource forecasting;

Unit 6: Work load analysis; Job analysis; Job description and specifications;

Unit 7: Job design; Job characteristic approach to job design.

Block III: Recruitment, Selection, Training, and Development

Unit 8: Factors affecting recruitment; Sources of recruitment (internal and external);

Unit 9: Basic selection model; Psychological tests for selection; Interviewing; Placement and induction;

Unit 10: Job changes-Transfers, Promotions, and Separations;

Unit 11: An overview of training and development; Emerging trends in recruitment, selection, and development.

Block IV: Compensation Management, Performance Appraisal, and Audit

Unit 12: Compensation Management-Job evaluation, base compensation and supplementary compensation;

Unit 13: Innovations in compensation management-Pay band system, ESOP; Performance appraisal-concept, traditional and modern methods-

Unit 14: MBO, 360 degree appraisal, 720 degree appraisal, behaviorally anchored rating scale, balanced scorecard; Potential appraisal.

Block V: Emerging Horizons of HRM

Unit 15: International HRM, challenges of international HR managers; Green HRM; E-HRM; HRIS (Human Resource Information System);

Unit 16: Human resource audit;

Unit 17: Contemporary issues in human resource management

Unit 18: Moon lighting phenomenon, employee engagement, flexi timing, psychological contract, managing protean career, layoffs.

Books Recommended/Suggested Reading

1. John Storey-Human Resource Management, Thomson Learning
2. R.S. Dwivedi- Managing Human Resources, Galgotia Publishing Company
3. Gary Dessler-Human Resource Management, Pearson Education
4. Aswathapa-Human Resource & Personnel Management, Tata McGraw Hill
5. Randy.L.Desimone, Jon & David Harris- Human Resource Development, Thomson.

Course Name: Management of Financial Institutions and services

Course Code: MCOM-303

Credit: 4

Course Objective: To encourage the acquisition of knowledge and skills relating to application of accounting concepts and techniques for business decisions, short-term and long-term/strategic decision-making models, cost management ideas along with budgeting and associated performance measurement practices.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: Understand fundamentals of financial system including financial sector reforms.	Understand
CO2: List sources for various interest rate theories and their implementation.	List
CO3: Create functional plans for financial and capital markets.	Create
CO4: Enumerate concept of banking, RBI and its policy evolution.	Understand
CO5: Identify various fund based and fee based financial services for fulfill the financial need of business and industry.	Identify

Block I: Introduction

Unit 1: An Introduction to Financial System, Components, Financial System and Economic Development,

Unit 2: Financial Inter-mediation, An overview of Indian Financial System since 1951,

Unit 3: Financial Sector Reforms since liberalization 1990-91.

Block II: Financial Markets & Capital Markets

Unit 4: Financial Markets: Money Market–functions, organization and instruments. Role of central bank in money market.

Unit 5: Indian Money Market–an overview. Capital Markets–Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL).

Unit 6: Primary and Secondary Markets–NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.

Block III: Financial Institutions I

Unit 7: Financial Institutions: Commercial banking–introduction, classification, its role in financing

Unit 8: Commercial and consumer, recent developments like MUDRA financing,

Unit 9: Problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.

Block IV: Financial Institutions II

Unit 10: Life and non-life insurance companies in India:

Unit 11: Public and private. Mutual Funds–Introduction and their role in capital market development.

Unit 12: Types of mutual fund schemes (open ended v/s close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs).

Block V: Financial Services Industry

Unit 13: Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India.

Unit 14: Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services,

Unit 15: Credit Rating, Financial Advisory and Portfolio Management Services.

Books Recommended/Suggested Readings

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
2. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
3. Khan M.Y. and Jain, P.K Financial Services, Tata McGraw Hill.

Course Name: Banking Products and services

Course Code: MCOM-304

Credit: 4

Course Objective: The objective of the course is to help the student's developed and understanding of the basic inputs in Banking Products and Services.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: Understand various concepts of Banking Structure in India	Understand
CO2: Enumerate basic understanding of Banking products and services.	Explain
CO3: Analyze various forms of Accounts and documents.	Analyze
CO4: Understand Risk management in banks	Understand
CO5: Understand mechanism of Electronic Banking and its importance.	Understand

Block I: Introduction to Indian Banking System

Unit 1: Banking Structure in India; Evolution of Banks; Different types of Banks

Unit 2: Recent Developments in Indian Banking System

Unit 3: Commercial Banking in India Role and Functions of Commercial Banks

Block II: Banking products and services

Unit 4: Overview of different banking products and services-Banker and Customer Relations-Know your customer (KYC)

Unit 5: Credit management in banks, credit monitoring system in banks.

Unit 6: Role and Functions of Banks and Regulatory provisions

Block III: Accounts and documents

Unit 7: Opening of accounts and documents required for various types of customers.

Unit 8: Introduction to various Deposit Products and Credit Products of Banks

Unit 9: Working capital Loans and term loans, home loans, personal loans, Fixed Deposits, Recurring Deposits.

Block IV: Risk management in banks

Unit 10: Development and Role of New Banking Products & Services, Bank assurance

Unit 11: Importance of Risk management in banks-types of risk-impact and management Factoring & Forfeiting

Unit 12: Securitization, Credit Cards, Ancillary services: Remittances, safe deposit lockers.

Block V: Electronic Banking

Unit 13: Electronic Banking and its importance in the development of the nation's economy

Unit 14: Electronic banking products

Unit 15: Electronic Payment System- Home Banking (Corporate and personal).

Suggested Readings

1. Banking law and practice: Prof. Varshney
2. Banking law and practice: Prof. B.M.L. Nigam
3. Banking Products and Services: Indian Institute of Banking & Finance
4. Principles&PracticesofBanking-ByIndianInstituteofBanking&Finance–Macmillan Publication.

Course Name: International Business

Course Code: MCOM-305

Credit: 4

Course Objective:

To expose students to various perspectives and concepts in the field of Global Business Management. The course would enable the students to understand concepts related to business decision making in Globalized India.

Course Outcomes: The successful completion of this course shall enable the student to:

Course Outcome	Mapping
CO1: Enumerate basic understanding of strategies of international business.	Understand
CO2: Understanding about procurement for international operations– international quality standards.	Understand
CO3: Explain the provisions of the factories act, 1948.	: Explain
CO4: Describe the globalization of markets and brands; international market segmentation, targeting and positioning.	Describe
CO5: Understanding the concept and various aspects of international human resource management	Understand

Block I: Globalization and International Management

Unit 1: Introduction to Global Business, Concept of globalization and international Management,

Unit 2: Reasons for going International, Stages in the Internationalization of Business,

Unit 3: Global Challenges;

Unit 4: Global Business Theories.

Block II: International Marketing Environment and Marketing Strategy

Unit 5: An overview of International Business Environment:

Unit 6: Economic Environment; Political environment; Legal environment;

Unit 7: Demographic Environment; Socio-Cultural Environment in Global perspective

Unit 8: International Marketing & Intelligence system.

Block III: Foreign Direct Investment-Theory and Application

Unit 9: Nature of FDI, Forms of FDI, Modes of FDI Entry,

Unit 10: Theories of FDI,

Unit 11: FDI Theories for Emerging Market Firms,

Unit 12: Effects of Foreign Direct Investment, Foreign Investment in India, Outbound Indian FDI.

Block IV: Regional Economic Integration

Unit 13: Levels of Economic Integration: Free Trade Area;

Unit 14: The Customs Union;

Unit 15: The Common Market;

Unit 16: The Economic Union;

Unit 17: The Political Union; Effects of Integration; Regional Trading Agreements.

Block V: Trade and Investment Regulations

Unit 18: Basic principles of Multi lateral Trade Negotiations;

Unit 19: General Agreement on Tariffs and Trade;

Unit 20: GATT; WTO; TRIPS; TRIPS; GATS; GATT

Unit 21: WTO-Differences; WTO and India.

Books Recommended/Suggested Reading

1. Justin Paul & Rajeev Aserkar: Export-Import Management; Oxford University Press, New Delhi.
2. Rakesh Mohan Joshi: International marketing, Oxford University.
3. Sumati Varma: International Business “Concept, Environment & Strategy”, Any Books Pvt. Ltd., New Delhi
4. Vyuptakesh Sharan: International Business“ Concept, Environment and Strategy”, Pearson Education.

Semester IV

Course Name: Business Ethics and Corporate Governance

Course Code: MCOM-401

Credit: 4

Course Objective:

The purpose of this course is to develop the understanding about the role of corporations in society and boards' role in keeping oversight on the functioning of the company, global developments in Governance and Corporate Citizenship.

Course Outcome:

At the end of the course student would be able to:

S. No.	Course Outcomes	Cognitive level
1	Elaborate various concepts of Ethics, morals and values to Students.	Understand
2	Enumerate basic understanding of various ethical theories and approaches	Understand
3	Identify impact of corporate governance on Business	Apply
4	Examine role of various board committees, their composition and responsibilities.	Analyze
5	Visualize various ethical issues such as conflicts of interest and insider trading	Understand

Block I: Introduction

Unit 1: Introduction to Ethics, Morals & Values,

Unit 2: Ethical Theories and Approaches–Teleological, Deontological,

Unit 3: Virtue and system development theories;

Unit 4: Conflict between moral demands and interest and Ethics in work.

Block II: Ethics in Business

Unit 5: Ethical Aspects in Marketing, Finance, HRM; Global Business Ethics.

Unit 6: Meaning of corporate philanthropy, CSR-an overlapping concept, corporate sustainability reporting,

Unit 7: CSR through triple bottom line, CSR and business ethics,

Unit 8: CSR and corporate governance, environmental aspect of CSR, CSR models; drivers of CSR, global reporting initiatives.

Block III: Corporate Governance

Unit 9: Terminology: Company, corporate governance, promoter, share holders, directors, managers, chairman, CEO, stake holders;

Unit 10: Type of Directors: Insider and outsider, executive and non-executive, independent, nominee; Ownership and Control;

Unit 11: Theories and development of corporate governance; Models: Types and basis of adoption;

Unit 12: Principals of corporate governance; Implications of corporate scams; Global corporate governance movement.

Block IV: Role Players

Unit 13: Role of Board of Directors: Role of board; Board composition, independence, and committees; Board leadership: Splitting chairman and CEO, CEO succession, lead director;

Unit 14: Board processes and meetings, Building professional Boards – Directors selection, executive compensation and stock option, directors "training and competence, board diversity, board evaluation;

Unit 15: Boards over sight of CEO, Auditors, SEBI and Government; SEBI guidelines and clause49; Growth of Corporate Governance in India.

Block V: Business Ethics and Corporate Governance

Unit 16: Introduction, Importance and need for Business Ethics in Indian Context,

Unit 17: Roots of unethical behaviour and issues,

Unit 18: Corporate governance ethics.

Books Recommended/Suggested Reading:

1. Fernando A.C- Corporate Governance: Principles, Policies and Practices– Pearson
2. Murthy CSV – Business Ethics: Himalaya
3. Velasquez– Business Ethics: Concepts and cases– Pearson/PHI

Course Name: Industrial Relations & Labour Enactments

Course Code: MCOM-402

Credit: 4

Course Objective:

This course is designed to impart the participants with the knowledge, concepts and skills needed in industrial relations management. Industrial relation aims at maintaining healthy, harmonious and cordial relationship between the employees and management and amongst the employees. The course seeks to familiarize the participants with the concepts and techniques of Industrial relations.

Course Outcomes:

The successful completion of this course shall enable the student to:

S. No.	Course Outcomes	Cognitive level
1	Enumerate conceptual understanding of various constituents of Industrial Relations.	Understand
2	Elaborate role of trade unions in maintaining harmonious industrial relationship.	Identifying
3	Identify and develop understanding various labour problems and their solutions	Apply
4	Acquire knowledge of various labour legislatives	Understand
5	Identify various tools of human welfare in industrial climate.	Analyze

Block I: Overview of Industrial Relations

Unit 1: Concept, Nature, Objectives of Industrial Relations;

Unit 2: Role of State; Employers' Organization; ILO in IR,

Unit 3: Central Organizations of Indian Trade unions: INTUC, AITUC, HMS and UTUC.

Block II: Trade Unions

Unit 4: Origin and growth, unions after independence, in the era of liberalization;

Unit 5: Concept, objectives, functions and role of Trade Unions in collective bargaining;

Unit 6: Workers' participation in management;

Unit 7: Problems of Indian Trade Unions. Main provisions of the Trade unions Act, 1926

Block III: Labour Problems

Unit 8: Discipline and misconduct; standing orders,

Unit 9: Grievance handling procedure; Labour turn over; Absenteeism;

Unit 10: Industrial accidents and Industrial unrest; Industrial Dispute Act, 1947;

Unit 11: Industrial Dispute Settlement Machinery in India.

Block IV: Labour Legislations

Unit 12: National Wage Policy,

Unit 13: Minimum Wages Act 1948,

Unit 14: Payment of Bonus Act, 1965;

Unit 15: The Equal Remuneration Act, 1976

Block V: Health, Safety, Security and Labour Welfare

Unit 16: Industrial Health & Safety;

Unit 17: The Factories Act, 1948; Workmen's Compensation Act, 1923;

Unit 18: Employees' State Insurance Act, 1948; Payment of Gratuity Act, 1972; Employees Provident Fund Act.

Books Recommended/Suggested Reading

1. Monappa A- Industrial Relations (Tata McGraw-Hill)
2. Sinha-Industrial Relations, Trade Unions, and Labour Legislation (Pearson Education)
3. Mamoria CB, Mamoria, Gankar-Dynamics of Industrial Relations (Himalayan Publication)
4. ND Kapoor, Industrial Relations and Labour Legislation

Course Name: Security Analysis & Portfolio Management

Course Code: MCOM-403

Credit: 4

Course objectives:

To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors and Portfolio management practices in India. Also to familiarize the students with the fundamental and technical analysis of the diverse investment avenues.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: Understand various concepts & theories related investment and risk-return analysis.	Understand
CO2: Enumerate basic understanding of fixed income securities.	Explain
CO3: Analyze various forms of Equity Analysis i.e. fundamental and technical analysis.	Analyze
CO4: Understand various approaches of portfolio building, analysis and management.	Understand
CO5: Understand mechanism of investment strategies and portfolio performance evaluation.	Understand

Block I: Investment Concepts

Unit 1: Investment Styles-Active and Passive Investment Styles; Momentum, Growth and Value.

Unit 2: Investment Styles; Speculation; Gambling; Shorting; Trading; Hedging; Diversification;

Unit 3: Immunization; Arbitrage; Leveraging; margin Trading; ethical Investment

Block II: Fixed Income Securities

Unit 4: Bond Prices and Yields-Present Value Model of bond valuation,

Unit 5: Different bond-yield and return measures, the yield curve-Types, Interpretation and factors affecting it,

Unit 6: Theories related to yield curve, Duration and fixed income derivatives

Block III: Fundamental Analysis

Unit 7: Perfect Capital Markets; Efficient Market Hypothesis; Top-down V/s Bottom-up approach of fundamental analysis,

Unit 8: Economic Analysis-Main Macro Economic Variables, business cycles, Inter-Industry and Inter-Firm analysis; Industry Analysis- Industry Life Cycle,

Unit 9: Effect of business cycles on industries, Role of external factors, Demand-Supply analysis, Role of Pricing practices, Key factors of success, major types of risk faced by business

Block IV: Technical Analysis

Unit 10: Basic Philosophy, The Dow Theory, Select major chart patterns-Japanese Candle stick charting,

Unit 11: Reversal Pattern in Japanese Candle sticks Charting, Head and Shoulder Pattern, Double Top Formation, Rounding Top Formation,

Unit 12: Bar Charts, Points and Figure Charts, Relative Strength Index, Bollinger Bands, Elliot Wave Theory, Candlestick analysis

Block V: Portfolio Analysis and Selection

Unit 13: Portfolio Possibilities Curve, Efficient Frontier, Single Index Model, Multi Index Model,

Unit 14: Constructing the optimal portfolio using single index model, single index with shorting and constant correlation model,

Unit 15: Role of skewness, Beta (β), Capital Asset Pricing Model-Efficient Portfolios, other portfolios, CAPM assumptions, Arbitrage pricing model

Books Recommended/Suggested Reading

1. Amling: Fundamentals of Investment Analysis, Prentice Hall
2. Bhalla: Investment Analysis, S. Chand & Co
3. Chandratre, K.R. Capital Issue, SEBI & Listing, Bharat Publishing House
4. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition
5. Machi Raju, H.R.: Merchant Banking; Wiley Eastern Ltd

Course Name: Working Capital Management

Course Code: MCOM-404

Credit: 4

Course Objectives:

The objective of the course is to acquaint the students with the importance of the working capital and techniques used for effective working capital management.

Course Outcome: At the end of the course student would be able to

Course Outcome	Mapping
CO1: To enable the Students to learn the Working Capital mechanism	Understand
CO2: To facilitate the understanding of the relevance of the working capital	Explain
CO3: Understanding of concepts, tools and techniques of working capital management	Analyze
CO4: Understand various approaches of inventory management	Understand
CO5: Understand mechanism of working capital	Understand

Block I: Introduction to Working Capital

Unit 1: Concepts of Working Capital, Components of Current Assets, Permanent and Variable Working Capital

Unit 2: Determinants of Working Capital, Estimating Working Capital Needs,

Unit 3: Currents Assets Financing Policy, Operating and Cash Conversion Cycle. Case Study

Block II: Cash Management

Unit 4: Facets of Cash Management, Motives for Holding Cash, Factors Determining Cash Needs,

Unit 5: Cash Budgeting, Long –term Cash Forecasting,

Unit 6: Managing Cash Collections and Disbursements, Optimal Cash Balance, Investment of Surplus Cash.

Block III: Receivables Management

Unit 7: Objectives, Credit Policy: Nature and Goals,

Unit 8: Optimum Credit Policies, Credit Policy Variables, Credit Evaluation,

Unit 9: Credit Granting Decisions, Collection Policy, Factoring.

Block IV: Inventory Management

Unit 10: Natures of Inventories Need to Hold Inventories, Objectives of Inventory Management,

Unit 11: Inventory Management Techniques,

Unit 12: Analysis of Investment in Inventory, Inventory Control Systems.

Block V: Working Capital Finance

Unit 13: Accruals, Trade Credit and other current liabilities, Working Capital Advance by Commercial Banks,

Unit 14: Regulations of Bank Finance, Public Deposits, Inter-corporate Deposits,

Unit 15: Short-term Loans from Financial Institutions, Commercial Paper.

Books Recommended/Suggested Readings

1. V.K. Bhalla, Working Capital Management: Text and Cases, New Delhi: Anmol Publisher, 2008.
2. M.Y. Khan and P.K. Jain, Financial Management -Text, Problems and Cases, New Delhi: Tata McGraw Hill, 2009
3. Hrishikesh Bhattacharya, Working Capital Management: Strategies and Techniques, New Delhi: Prentice Hall of India Private Ltd, 2009.

Faculty and Support Staff

The University has identified the dedicated requisite faculty and support staff as mandated by the UGC and they are allocated the positions. The course material prepared by the faculty is at par with the regulations 2020.

List of Faculty associated with M.Com program is as follows:-

S. No.	Name of Faculty	Designation	Nature of Appointment	Qualification	Subject
1	Dr. Bhosale J. Pandurang	Professor	Full-Time	Ph.D	Commerce
2	Dr. Surender Kumar Gupta	Associate Professor	Full-Time	Ph.D	Commerce
3	Ms. Shabha Bano	Assistant Professor	Full-Time	NET	Commerce
4	Dr. Dinesh Kumar Pandey	Assistant Professor	Full-Time	Ph.D	Commerce
5	Mr. Deepok Chaudhary	Assistant Professor	Full-Time	NET	Commerce

Delivery Mechanism

The ODL of MTSOU follows a modern ICT (Information & Communication Technology) enabled approach for instruction. The methodology of instruction in ODL of MTSOU is different from that of the conventional/regular programs. Our ODL system is more learner-oriented and the learner is an active participant in the teaching-learning process. ODL of MTSOU academic delivery system comprises:

A Print Material

The printed material of the programme supplied to the students will be unit wise for every course.

B. Counseling Sessions

There will be 6 counseling/ contact classes in face to face mode of two hours each for a course of 4 credits. The counseling sessions / face to face contact classes will be held on the campus of the University on Saturdays and Sundays.

C. Medium of Instruction

Medium of Course Instruction: English

Medium of Examination: English

Student Support Systems

University's Study Centres or Learner Support Centre shall be headed by a coordinator, not below the rank of Assistant professor and shall be augmented with academic and non-academic staff depending on the learner.

The university has made appropriate arrangements for various support services including counselling schedule and resource-oriented services evaluation methods and dates both online and offline modes for easy and smooth services to the students.

The University is not promoting any study centres outside the State of Tripura. All student support services will be provided to the student through the University Headquarters and the study centres.

F. Procedure for Admissions, Curriculum, Transaction and Evaluation

Admission Process

Admission to the M.Com Programme will be done on the basis of screening of candidate's eligibility on first come first serve basis. The University will follow the reservation policy as per norms of the Government. Admission shall not be a right to the students and MTSOU, shall retain the right to cancel any admission at any point of time if any irregularity is found in the admission process, eligibility etc.

Maximum Duration

The maximum duration of the M.Com Programme is four years. Thereafter, students seeking completion of the left-over course(s) will be required to seek fresh admission.

The student can complete his programme within a period of 4 years failing which he/she shall seek fresh admission to complete the programme.

Eligibility

Commerce Graduate from a recognized University is eligible for admission into M.Com programme.

Fee Structure

Name of the Program	Degree	Duration	Year	Tuition Fee/Year	Exam Fee/Year	Total (in Rs.)
Master of Commerce	PG	2 to 4 Years	1	13500	2000	15500
			2	12000	2000	14000
Total						29500

Activity Schedule

S. NO.	Name of the Activity	Tentative months schedule (specify months) during year			
		From(Month)	To (Month)	From(Month)	To (Month)
1	Admission	Jul	Sep	Jan	Mar
2	Assignment submission (if any)	Sep	Oct	Mar	Apr
3	Evaluation of Assignment	Oct	Nov	Apr	May
4	Examination	Dec	Dec	Jun	Jun
5	Declaration of Result	Jan	Jan	Jul	Jul
6	Re-registration	Jul	Jul	Jan	Jan
7	Distribution of SLM	Jul	Sep	Jan	Mar
8	Contact Programmes (counseling, Practical's. etc.)	Sep	Nov	Mar	May

Credit System

MTSOU, proposes to follow the 'Credit System' for most of its programs. Each credit amounts to 30 hours of study comprising all learning activities. Thus, a 8 credit course requires 240 hours, 6 credit course requires 180 hours, 4 credit course requires 120 hours and 2 credit course requires 60 hours of study. This helps the student to understand the academic effort to complete a course. Completion of an academic programme requires successful clearing of both, the assignments and the term-end examination of each course in a programme.

Duration of the Programme	Credits	Name of the Programme	Level of the Programme
2 Yrs.	80	M.Com.	Master Degree

Assignments

Distance Education learners have to depend much on self study. In order to ascertain the writing skill and level of comprehension of the learner, assignment work is compulsory for all learners. Each assignment shall consist of a number of questions, case studies and practical related tasks. The Assignment Question Papers will be uploaded to the website within a scheduled time and the learners shall be required to respond them within a specified period of time. The response of the learner is examined by a faculty member.

Evaluation: The evaluation system of the programme is based on two components:

Continuous Evaluation in the form of assignments (weightage 30%): This Component carries a weight age of 30%. There will be at least one graded assignment and test per course. These assignments are to be submitted to the Co-coordinator of the Study Centre to which the student is assigned or attached with.

Term-end examination (weight age 70%): This will be held twice every year in the months of June and December. The students are at liberty to appear in any of the examinations conducted by the University during the year. A student will be allowed to appear in the Term-End Examination only after she/he has registered for that course and submitted the assignment. For appearing in the Examination, every student has to submit an Examination form through online (www.mtsou.com) or offline before the due dates as given in the schedule of operations. If a student misses any term-end examination of a course for any reason, s/he may appear for any of them or all the courses subject to the maximum of 8 courses in the subsequent term-end examinations. This facility will be available until a student secures the minimum pass grade in the courses but up to a maximum period of four semesters, since the date of registration of the course is valid for four semesters. Beyond this period s/he may continue for another four semesters by getting Re-registration by paying fee again. In that case, the score of qualified assignments and/or term-end examination will be retained and the student will be required to complete the left out requirements of such re-registered courses. Minimum requirement for passing a course will be 50% marks.

G. Laboratory Support and Library Resources

The library of Mata Tripura Sundari Open University aims to empower the teaching mission and intellectual culture of the community through availability through an organized collection of information as well as instruction in its access, relevance and evaluation.

The University Library enriches advance learning and discovery by providing access to abroad array of resources for education, research and creative work to ensure the rich interchange of ideas in the pursuit of knowledge.

Mata Tripura Sundari Open University has initiated the process of setting up a dedicated Library for ODL program and acquiring printed books and e-books for this purpose. The required International and National subject journals are also provided. We already have annual journal subscriptions and the capacity can be enlarged at later stages as the University lines up with more online journals.

The collection of the Library is rich and diverse especially in terms of the breadth and depth of coverage. Collection encompasses subjects in Management, Commerce, Information Technology, Computer Applications, and other allied areas. This collection further includes Books, Research Journals, Project Reports/Dissertations and online Journals.

The University has well equipped Computer Laboratories, Lecture Capturing Systems, Audio Video facilities, ICT enabled class rooms, Wi-Fi facilities etc.

H. Cost Estimate of the Programme and the provisions

Initial expenses have been done by the University in terms of provision of infrastructure, manpower, printing of Self Study Material etc. The University intends to allocate expenses out of the total fee

collection as per following details:

a)	SLM Development and Distribution	:	20%
b)	Postal and ICT Expenses	:	10%
c)	Salary and other Administrative expenses	:	60%
d)	Future Research development reserve	:	10%

Once the programmes are operational, fee receipt from the programmes' budget will be planed as per the guidelines of University Grants Commission.

I. Quality Assurance

The University has established the Centre for Internal Quality Assurance (CIQA) in the University campus. The CIQA will monitor and maintain the quality of the programmes. It has the following objectives in making the compliances of quality implementations.

Objectives

The objective of Centre for Internal Quality Assurance is to develop and put in place a comprehensive and dynamic internal quality assurance system to ensure that programmes of higher education in the Open and Distance Learning mode being implemented by the Higher Educational Institution are of acceptable quality and further improved on continuous basis.

Functions of CIQA

The functions of Centre for Internal Quality Assurance would be following

- 1) To maintain quality in the services provided to the learners.
- 2) To undertake self-evaluative and reflective exercises for continual quality improvement in all the systems and processes of the Higher Educational Institution.
- 3) To contribute in the identification of the key areas in which Higher Educational Institution should maintain quality.
- 4) To devise mechanism to ensure that the quality of Open and Distance Learning programmes matches with the quality of relevant programmes in conventional mode.
- 5) To devise mechanisms for interaction with and obtaining feedback from all stake holders namely, learners, teachers, staff, parents, society, employers, and Government for quality improvement.
- 6) To suggest measures to the authorities of Higher Educational Institution for qualitative improvement.
- 7) To facilitate the implementation of its recommendations through periodic reviews.
- 8) To organize workshops/ seminars/ symposium on quality related themes, ensure participation of all stakeholders, and disseminate the reports of such activities among all the stakeholders in Higher Educational Institution.
- 9) To develop and collate best practices in all areas leading to quality enhancement in services to the learners and disseminate the same all concerned in Higher Educational Institution.
- 10) To collect, collate and disseminate accurate, complete and reliable statistics about the quality of the programme(s).
- 11) To ensure that Programme Project Report for each programme is according to the norms and guidelines prescribed by the Commission and wherever necessary by the appropriate regulatory authority having control over the programme.
- 12) To put in place a mechanism to ensure the proper implementation of Programme Project Reports.
- 13) To maintain are cord of Annual Plans and Annual Reports of Higher Educational Institution, review them periodically and generate actionable reports.
- 14) To provide inputs to the Higher Educational Institution for restructuring of programmes in order to make them relevant to the job market.
- 15) To facilitate system based research on ways of creating learner centric environment and to bring about

qualitative change in the entire system.

16) To act as a nodal coordinating unit for seeking assessment and accreditation from a designated body for accreditation such as NAAC etc.

17) To adopt measures to ensure internalization and institutionalization of quality enhancement practices through periodic accreditation and audit.

18) To coordinate between Higher Educational Institution and the Commission for various qualities related initiatives or guidelines.

19) To obtain information from other Higher Educational Institutions on various quality benchmarks or parameters and best practices.

20) To record activities undertaken on quality assurance in the form of an annual report of Centre for Internal Quality Assurance.

21) It will be mandatory for Centre for Internal Quality Assurance to submit Annual Reports to the Statutory Authorities or Bodies of the Higher Educational Institution about its activities at the end of each academic session. A copy of report in the format as specified by the Commission, duly approved by the statutory authorities of the Higher Educational Institution shall be submitted annually to the Commission.

After enrolling in M.Com Programme to Mata Tripura Sundari Open University, student will exhibit research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.