ACADEMIC CURRICULUM AND SYLLABUS

POST GRADUATE DEGREE PROGRAMME

MASTER OF COMMERCE
(M.COM)

Two Years (Full-Time)

Learning Outcome Based Curriculum Framework

DEPARTMENT OF COMMERCE
SCHOOL OF BUSINESS STUDIES

DHANAMANJURI
UNIVERSITY

(Estd. Under Dhanamanjuri University Act, 2017)

Dhanamanjuri University
Imphal, Manipur-795001, India

N. Jayanti

1.Department Vision	
1	Creating a conducive academic ecosystem that fosters excellence in the domains of Finance, Accounting, Marketing, Human Resource Management, Economics and International Business
2	Contributing meaningfully towards nurturing globally competent professionals in these disciplines, with particular focus on empowering students from the North Eastern States
3	Making an overwhelming impact in promoting the spirit of lifelong learning among all key stakeholders, including society, community, and the environment
2.Department Mission	
1	To impart comprehensive knowledge and practical skills that are indispensable for carving out distinguished careers in Finance, Accounting, Marketing, Human Resource Management, Economics and International Trade, thereby evolving into a recognized centre of academic and professional excellence.
2	To cultivate in students the confidence and resilience required to embrace the challenges of a rapidly changing academic and corporate landscape.
3	To nurture a strong ethical foundation and skill-oriented mindset, enabling students to uphold the integrity of their professions while igniting their entrepreneurial potential.
4	To empower students with the competence and self-assurance necessary to seize diverse employment opportunities in the nuanced domains of Finance, Accounting, Marketing, Human Resource Management, Economics and International Business.

3.Program Educational Objectives (PEO's)	
PEO-1	Apply advanced knowledge in Finance, Accounting, Marketing, Human Resource Management, Economics, and International Trade
PEO–2	Demonstrate analytical, critical thinking, and research skills for effective decision-making in professional and academic contexts.
PEO–3	Integrate ethical values, corporate social responsibility, and sustainable practices into business and managerial decisions.
PEO–4	Adapt to global business dynamics by leveraging knowledge of international trade, and policy frameworks.
PEO–5	Pursue lifelong learning, research, and professional development to enhance employability and entrepreneurial capabilities.
PEO-6	Exhibit leadership, communication, and teamwork skills to work effectively in diverse business and organizational settings.

4.Consistency of PO's with Mission of the department				
	Mission- 1	*Mission- 2*	*Mission- 3*	*Mission- 4*
PO-1	H	H	H	H
PO–2	H	H	M	H
PO–3	M	H	H	H
PO–4	H	M	M	H
PO–5	H	H	M	H
PO-6	H	H	H	H

H–High Correlation, M–Medium Correlation, L– Low Correlation

5. Consistency of PO's with Program Learning Outcomes (PLO)										
	Program Learning Outcomes (PLO)									
	PLO 1	**PLO 2**	**PLO 3**	**PLO 4**	**PLO 5**	**PLO 6**	**PLO 7**	**PLO 8**	**PLO 9**	**PLO10**
	Complex Problem Solving	**Critical Thinking**	**Creativity**	**Communication Skills**	**Analytical Reasoning/Thinking**	**Coordinating/ Collaborating with others**	**Leadership Readiness / Qualities**	**Learning how to learn skills**	**Digital and Technological Skills**	**Autonomy, Responsibility and Accountability**
PO–1	H	H	H	M	M	H	H	L	L	M
PO–2	H	H	H	M	M	H	H	L	M	M
PO–3	H	H	H	M	H	H	H	L	H	M
PO–4	H	H	H	H	H	M	H	M	H	H
PO–5	H	M	H	H	H	M	M	M	H	H

H–High Correlation, M–Medium Correlation, L– Low Correlation

6. M. Com- Program Structure (Total Credit)								
Sl. No	**Paper Type**	**Paper Code**	**Paper Title**	**L**	**T**	**P**	**L+T+P**	**Credit**
SEMESTER I								
1	DSC	MCO 501	Business Environment & Policy	3	1	0	4	4
2	DSC	MCO 502	Managerial Economics	3	1	0	4	4
3	DSC	MCO 503	Financial Management	3	1	0	4	4
4	DSC	MCO 504	Quantitative Techniques for Business	3	1	0	4	4
5	DSC	MCO 505	Entrepreneurship Development	3	1	0	4	4
6	DSC	MCO 506	Project Management	3	1	0	4	4
SEMESTER II								
7	DSC	MCO 507	Advanced Financial Accounting & Reporting	3	1	0	4	4
8	DSC	MCO 508	Marketing Management	3	1	0	4	4
9	DSC	MCO 509	International Business	3	1	0	4	4
10	DSC	MCO 510	Organisational Theory & Behaviour	3	1	0	4	4
11		000	VAC/AEC	2	0	0	2	2

SEMESTER III								
12	DSC	MCO 601	Investment Management	3	1	0	4	4
13	DSC	MCO 602	Human Resource Management	3	1	0	4	4
Group-1: Accounting & Finance								
14	DSE	MCO 621	Advanced Management Accounting	3	1	0	4	4
15	DSE	MCO 622	Security Analysis & Portfolio Management	3	1	0	4	4
16	DSE	MCO 623	International Business Finance	3	1	0	4	4
Group 2: Management (Marketing and Industrial Relations)								
17	DSE	MCO 631	Industrial Relations & Labour Laws	3	1	0	4	4
18	DSE	MCO 632	International Marketing	3	1	0	4	4
19	DSE	MCO 633	Human Resource Development	3	1	0	4	4
SEMESTER IV								
20	DSC	MCO 603	Accounting Theory & Reporting	3	1	0	4	4
21	DSC	MCO 604	Strategic Management	3	1	0	4	4
Group 1: Finance and Accounting								
22	DSE	MCO 624	Strategic Cost Management	3	1	0	4	4
Group 2: Management (Marketing and Industrial Relations)								
23	DSE	MCO 634	Consumer Behaviour & Marketing Research	3	1	0	4	4
24		MCO 605	Research Methodology / Theory	2	0	0	2	2
25		MCO 606	Research (Thesis/Project/Field Work/Patent)	0	0	6	6	6
Total Credit								**82**

DSC: Discipline Specific Core
DSE: Discipline Specific Elective
VAC/AEC: Value Added Course/Ability Enhancement Course

7. Program Articulations Matrix (PAM)

Sl.no	*Course Name*	*Program Learning Outcomes*									
		PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO10
		Complex Problem Solving	Critical Thinking	Creativity	Communication Skills	Analytical Reasoning/	Coordinating/ Collaborating with others	Leadership Readiness / Qualities	Learning how to learn skills	Digital and Technological Skills	Autonomy Responsibility and Accountability
1	Business Environment & Policy	H	H	M	M	H	M	M	H	M	H
2	Managerial Economics	L	H	H	H	M	H	H	H	M	M
3	Financial Management	H	H	M	M	H	M	M	H	M	H
4	Quantitative Techniques for Business	M	M	M	H	M	H	H	H	M	M

5	Entrepreneurship Development	H	H	M	H	H	M	M	H	M	M
6	Project Management	H	H	H	M	H	M	M	M	M	M
7	Advanced Financial Accounting & Reporting	H	H	M	M	H	M	M	H	M	H
8	Marketing Management	H	H	M	M	H	M	M	H	M	H
9	International Business	H	H	M	M	H	M	M	H	M	H
10	Organisational Theory & Behaviour	H	H	M	M	H	M	M	M	M	M
11	VAC/AEC	M	M	M	H	H	H	H	H	M	H
12	Investment Management	M	M	M	H	M	H	H	H	M	M
13	Human Resource Management	H	M	M	M	H	M	M	H	M	M
14	Advanced Management Accounting	H	H	H	H	H	M	M	H	M	M
15	Security Analysis & Portfolio Management	H	H	H	M	H	M	M	M	M	M
16	International Business Finance	H	H	H	M	H	M	M	H	M	M
17	Industrial Relations & Labour Laws	M	M	M	H	M	M	M	M	H	H
18	International Marketing	M	M	M	M	H	M	M	M	M	M
19	Human Resource Development	M	M	M	M	H	M	M	M	M	M
20	Accounting Theory & Reporting	H	H	H	H	M	H	H	M	M	M
21	Strategic Management	M	M	M	H	M	H	M	M	M	M
22	Strategic Cost Management	M	M	M	M	H	M	M	M	M	M
21	Consumer Behaviour & Marketing Research	M	M	M	H	M	H	M	M	M	M
23	Research Methodology / Theory	H	H	H	M	H	M	M	H	M	M
24	Research (Thesis/Project/Field Work/Patent)	H	H	H	H	M	H	H	M	M	M

SEMESTER I

Paper Code	MCO 501	Paper Title	Business Environment & Policy	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course provides students with a comprehensive understanding of the dynamic business environment and its impact on organizational decision-making. It explores the interrelationship between business, society, and the state, covering ethical, economic, and social dimensions. Students will analyze industrial and trade policies, international institutions, and reforms shaping business strategies. The objective is to help students develop a critical outlook on opportunities, risks, and responsibilities faced by businesses in a globalized era. **Learning Outcomes:** Students will be able to: 1. Explain the scope, features, and tools of business environment analysis and forecasting. 2. Assess the role of ethics, social responsibility, and consumer protection in business–society relations. 3. Evaluate the impact of economic development, industrial, monetary, and fiscal policies on business. 4. Analyze foreign investment, WTO, MNCs, and India's balance of payments issues. 5. Examine contemporary reforms including LPG, corporate governance, and restructuring practices.
Unit-I	Business and Its Environment
	Nature and scope of business, definition, feature, scope of business environment, micro and macro environment, vision, mission and goats of business environment, stages, approaches and techniques of environmental analysis, meaning, steps and types of environmental forecasting, economic systems, capitalism, socialism and mixed economy, need, objects of state, intervention, role of state in economy.
Unit–II	Business and Society
	Approaches of societal relations; scope, rational, importance of business ethics; meaning and features of social system, nature of social responsibility of business, need for social responsibility of business, scope of corporate social responsibility, consumerism and consumer protection, reasons for emergence of consumerism, suggestions leading to better consumer protection.
Unit-III	Economic Development and Industrial Policies
	Concept, objectives and importance of balanced regional development, nature, concept, rationale, objectives of public enterprises, nature, scope importance problems and prospects of private sector, monetary policy, fiscal policy, industrial policy, foreign trade policy.
Unit-IV	International Environment
	Role of Foreign capital and technology, foreign investments and collaborations, nature, scope and importance of multinational corporations, need, scope merits and limitations of world trade organization, trends in foreign trade, balanced of payment position in India.
Unit -V	Contemporary issues
	Nature, scope, aspects of economic reforms- liberalization, privatization and globalization, definitions, features, rationale, elements of corporate governance, nature, scope, importance of corporate restructuring, nature, role of bureaucracy

Learning Resources	
Suggested Readings /Text Books	1. Adikary, M: Economic Environment of Business, Sultan Chang & Sons, New Delhi. 2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University press, Delhi. 3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, Delhi. 4. Aswathappa, K.: Legal Environment of Business, Himalaya Publication, Delhi 5. Chakravarty, S.: Development Planning. Oxford University Press, Delhi.

Course Code	MCO 502	Course Name	Managerial Economics	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: The course is designed to impart knowledge of economic concepts relevant to managerial decision-making. It emphasizes demand forecasting, cost analysis, production theory, and pricing under different market structures. Students will also understand the broader macroeconomic environment, including cycles, inflation, and unemployment, to make sound business decisions. By integrating theory with practical applications, the course strengthens analytical and decision-making skills in a managerial context. **Learning Outcomes:** Students will be able to: 1. Define the scope of managerial economics and explain the role of the firm and managerial economist. 2. Apply demand theory, elasticity, and forecasting techniques in decision-making. 3. Evaluate production functions and cost structures for resource optimization. 4. Analyze pricing strategies under competitive and non-competitive market structures. 5. Assess macroeconomic issues such as cycles, inflation, and poverty alleviation programmed
Unit-I	Nature and Scope of Managerial Economics
	Definition, Nature, Scope and Importance of Business Economics, its relationship with other disciplines like Operation research, Statistics and Mathematics, Role of managerial economist in business, Firm and its objective, Theories of the firm.
Unit–II	Demand Theory and Analysis
	Meaning of Demand, Demand Schedule, Demand Curve, determinants of Demand, Law of Demand, Elasticity of Demand, Supply and its Elasticity, Demand Forecasting – purpose and methods, Criteria for a good forecasting method, Consumer's Behaviour - Cardinal Utility Theory.
Unit-III	Production and Cost Analysis
	Meaning of Production, Factors of Production, Production function, Law of variable proportion, Isoquant, Isocost Curve, Laws of Return to Scale, Optimum Factor Combination, Cost concepts – Total, Average and Marginal, Short run and long run cost Functions, Uses of cost analysis in management.
Unit-IV	Market Structures and Pricing of Products
	Market Structures - Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly, Price and Output determination under different market structures, Price discrimination under Monopoly, Pricing Practices - Full-Cost Pricing, Marginal Cost Pricing, Multi-Product Pricing and Transfer Pricing.
Unit -V	Environmental Economic Issues:
	Business cycle- Concept, Phases and Measures to control, National income- concept and Measurement, Inflation and Deflation, Measures to control Inflation, Unemployment – Meaning and types, Micro credit and Poverty Alleviation Programmed.

Learning Resources	
Suggested Readings /Text Books	1. Managerial Economics - H. C. Petersen, W. C. Lewis & S. K. Jain, Pearson Education 2. Managerial Economics - Analysis of Managerial Decision Making - H L Ahuja S Chand Publications, New Delhi. 3. Managerial Economics – D. N. Dwivedi, Vikas Publishing House, New Delhi. 4. Managerial Economics – P. L. Mehta, Sultan Chand & Sons, New Delhi. 5. Managerial Economics - Joel Dean, Prentice Hall 6. Managerial Economics - Yogesh Maheshwari, Prentice Hall

Course Code	MCO 503	Course Name	Financial Management	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course aims to develop an understanding of financial decision-making within organizations. It covers investment, financing, dividend, and working capital management decisions. The focus is on maximizing shareholder wealth, managing risks, and ensuring corporate financial sustainability. Students will also be exposed to the practical application of financial theories in the Indian corporate context. **Learning Outcomes:** Students will be able to: 1. Describe the scope, objectives, and functions of financial management. 2. Apply capital budgeting and cost of capital techniques for investment appraisal. 3. Evaluate capital structure and leverage decisions in corporate finance. 4. Examine dividend theories and recommend policies for profit distribution. 5. Manage working capital efficiently with emphasis on liquidity and profitability
Unit-I	Nature and Scope of Financial management
	Meaning, objectives, nature and scope of financial management; financial Engineering; finance functions; methods of financial management; financial management and other areas of management; financial management in India-some challenges.
Unit–II	Investment Decisions
	Capital budgeting- meaning, nature of investment decisions, investment evaluation criteria-payback period method, accounting rate of return, net present value method, international rate of return, and profitability index. Cost of capital- meaning and significance, calculation of cost of debts, cost of preference capital, cost of retained earnings and cost of equity capital, weighted average cost of capital
Unit-III	Financing Decisions
	Capital structure- meaning and importance, pattern of capital structure, capital structure theories, EBIT-EPS analysis. Leverage- meaning and types of leverages, degree of leverage, measurement of leverage, effects of operating and financial leverage on profit.
Unit-IV	Profit Distribution Decisions
	Meaning and types of dividends; dividend policies; dividend theories- residual approach, M&M approach, Walter's approach and Gordon's approach; stability in dividend.
Unit -V	Working Capital Management
	Meaning, significance and types of working capital; principles of working capital management; estimation of working capital requirements, sources of working capital; management of cash, management of receivable and management of inventory.

Learning Resources	
Suggested Readings /Text Books	1. Chandra Prasanna: Financial management; Tata McGraw Hills, New Delhi 2. Pandey, I.M: Financial management, Vikash Publishing House, New Delhi 3. Van Horne, James C : Financial Management and Policy, Prentice Hall of India 4. Maheshwari S.N: Principles of financial Management, Sultan Chand & Sons, New Delhi 5. Khan M.Y and Jain PK; Financial Management: Tata McGraw Hills, New Delhi 6. Sharma and Gupta: Financial Management, Kalyani Publishing House, New Delhi 7. Reddy Sudarshan: Financial Management-Principles and Practices, HPH, New Delhi 8. R.M.Srivastava: Financial Management and Policy, HPH, New Delhi

Course Code	MCO 504	Course Name	Quantitative Techniques for Business	Course Category	*C*	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course equips students with statistical and operations research tools to analyze business data and solve problems. It highlights the role of quantitative analysis in decision-making under uncertainty. The course covers regression, probability, hypothesis testing, linear programming, inventory management, and related techniques. Emphasis is placed on real-life applications to develop problem-solving and analytical skills for managerial decisions. **Learning Outcomes:** Students will be able to: 1. Apply regression, correlation, and probability distributions in analyzing business problems. 2. Conduct hypothesis testing and sampling analysis for data-based decisions. 3. Use non-parametric tests and quality control techniques to improve decision-making. 4. Solve optimization problems using linear programming, simplex, and game theory. 5. Apply inventory control, assignment, and transportation models for resource optimization.
Unit-I	Correlation and Regression Analysis
	Simple, Partial and Multiple applications in Business. Statistics and Managerial Business Decision. Probability Theory Concept, importance and distinct properties of probability distribution – binomial, poison and normal.
Unit–II	Theory of Sampling and Data Sources
	Large and Small Sampling Test – T Tests, F and Z Test, data collection and analysis to interpretation of data, data processing and computer Test applications.
Unit-III	Non-Parametric Tests
	Chi-square tests; one-sample test, two sample tests. Statistical Quality Control Causes of variations in quality characteristics, quality control chart, computing the control limit (X and R Charts).
Unit-IV	Operation Research for Business Application
	Linear programming – formation, graphical method, simplex method, duality and post optimality, game theory.
Unit -V	Inventory Control
	Introduction, objectives of inventory control, importance of inventory control, relevant cost in inventory system, methods and techniques of inventory control: economic lot size, Assignment problem – method for solving an assignment problem (assignment algorithm). Transportation problem – difference between a Transportation and an assignment problem, solution of Transportation problem, Optimality test.

Learning Resources	
Suggested Readings /Text Books	1. Levin R.I.: Statistics for Management – Prentice Hall India. 2. Levin and Kirkpatrick: Quantitative Approaches to Management, McGraw Hill. 3. Agarwal J.D and Sangrika Ghosh – Quantitative Techniques for Financial Analysis (IIF). 4. Srivastava, Shenoy and Sharma: Quantitative Technique for management (Willey Eastern). 5. S.P.Gupta : Statistical Method (Sultan Chand & Sons).

Course Code	MCO 505	Course Name	Entrepreneurship Development	Course Category	C	Core	L	T	P	C
							3	1	0	4

Course Objective: This course aims to develop an entrepreneurial mindset and foster an understanding of the entrepreneurial process, venture creation, and business growth. It seeks to equip students with the knowledge and skills required to identify business opportunities, evaluate venture feasibility, mobilize resources, and manage entrepreneurial ventures effectively. The course also focuses on innovation, corporate entrepreneurship, and the role of entrepreneurship in economic and social development.

Learning Outcomes: Students will be able to:

1. Explain the concept, theories, and significance of entrepreneurship and evaluate the role of entrepreneurs in economic and social development.
2. Identify entrepreneurial opportunities and develop viable business plans based on systematic feasibility analysis.
3. assess resource requirements and identify appropriate financing and support mechanisms for entrepreneurial ventures
4. Evaluate innovative entrepreneurial models and examine the role of entrepreneurship in promoting sustainable and inclusive development.
5. Formulate strategies for growth, sustainability, and risk management in entrepreneurial ventures.

Unit-I	Foundations of Entrepreneurship
	Concept, nature, and importance of entrepreneurship, Role of entrepreneurship in economic development, Characteristics, functions, and types of entrepreneurs, Entrepreneurial process and entrepreneurial mindset, Entrepreneurial values, attitudes, and motivation ; Theories of Entrepreneurship: Economic theories, Psychological theories, Sociological theories ; Entrepreneurship in India: Growth, opportunities, and challenges
Unit–II	Opportunity Recognition and Venture Creation
	Opportunity identification and idea generation , Environmental scanning and opportunity assessment, Business opportunity evaluation , Business Plan Formulation ; Project Formulation and Feasibility Analysis: Technical feasibility, Market feasibility, Financial feasibility; Forms of Business Ownership: Sole Proprietorship, Partnership, Company,Franchise .
Unit-III	Entrepreneurial Finance and Resource Mobilization
	Resource mobilization for entrepreneurial ventures , Financial planning and estimation of capital requirements ; Sources of finance: Bank finance ,Venture Capital , Angel Investors, Crowdfunding , Government support schemes, Entrepreneurial support institutions and incubation centres, Small and Medium Enterprises (SMEs): Role and significance, Entrepreneurial competencies and skill development
Unit-IV	Innovation, Corporate Entrepreneurship and Emerging Ventures
	Innovation and entrepreneurship, Corporate Entrepreneurship (Intrapreneurship): Concept and models , Technology and Innovation-driven Entrepreneurship ,Digital Entrepreneurship and E-business, Social Entrepreneurship and Sustainable Ventures, Women Entrepreneurship, Rural Entrepreneurship and Inclusive Entrepreneurship.
Unit -V	Growth, Challenges and Strategic Management of Entrepreneurial Ventures
	Managing entrepreneurial growth and scaling ventures, Entrepreneurial leadership and team building , Marketing strategies for startups and new ventures, Competition and competitive strategies, Business failure, sickness, and turnaround strategies, Risk management in entrepreneurial ventures, Contemporary issues and trends in entrepreneurship.

Suggested Readings /Text Books	1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. *Entrepreneurship*. McGraw-Hill Education. 2. Timmons, J. A. & Spinelli, S. *New Venture Creation: Entrepreneurship for the 21st Century*. McGraw-Hill. 3. Khanka, S. S. *Entrepreneurial Development*. S. Chand Publishing. 4. Desai, V. *Dynamics of Entrepreneurial Development and Management*. Himalaya Publishing House. 5. Kuratko, D. F. *Entrepreneurship: Theory, Process and Practice*. Cengage Learning. 6. Barringer, B. R. & Ireland, R. D. *Entrepreneurship: Successfully Launching New Ventures*. Pearson. 7. Mitra, J. *Indian Entrepreneurship and Innovation*. Springer. 8. Gupta, C. B. & Srinivasan, N. P. *Entrepreneurial Development*. Sultan Chand & Sons.

Course Code	MCO 506	Course Name	Project Management	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course aims to provide students with a comprehensive understanding of project management principles, tools, and techniques used in planning, executing, monitoring, and controlling projects. It seeks to develop competencies in project appraisal, scheduling, resource allocation, risk management, and team leadership. The course also enables students to evaluate project feasibility, manage project performance, and apply modern project management practices to achieve organizational objectives effectively. **Learning Outcomes:** Students will be able to: 1. Explain project management concepts, project lifecycle stages, stakeholder roles, and the strategic importance of projects in organizations. 2. Evaluate project feasibility and prepare project plans, budgets, and resource requirements for effective project implementation. 3. Apply project scheduling and appraisal techniques for efficient allocation of time, cost, and organizational resources. 4. Assess project risks, monitor project performance, and implement quality management practices to ensure project success. 5. Lead project teams, manage stakeholder relationships, and execute and close projects effectively using appropriate managerial tools and techniques.
Unit-I	Introduction to Project Management and Project Initiation.
	Concept, characteristics, and classification of projects ,Importance and objectives of Project Management; Project Life Cycle: Initiation, Planning, Execution, Monitoring & Control, and Closure ,Role and responsibilities of Project Manager, Project Stakeholder Analysis and Stakeholder Management Project Charter and Project Scope ,Project Management Information System (PMIS) ; Project Portfolio Management: Concept and significance ; Project constraints and sources of project conflicts
Unit–II	Project Planning and Feasibility Analysis
	Project Identification and Selection ; Opportunity Studies and Pre-feasibility Studies ;Technical, Marketing, and Financial Feasibility Analysis ; Demand Analysis and Commercial Viability ;Project Budgeting and Cost Estimation ; Sources of Finance and Project Funding ; Legal and Regulatory Considerations in Projects ; Work Breakdown Structure (WBS) and Responsibility Matrix
Unit-III	Project Scheduling, Resource Management and Appraisal
	Project Scheduling and Activity Sequencing ; Network Analysis Techniques ; Critical Path Method (CPM); Program Evaluation and Review Technique (PERT) ; Gantt Charts and Milestone Planning ; Resource Allocation and Resource Leveling ; Time-Cost Trade-off (Project Crashing) ;Project Appraisal Techniques: Net Present Value (NPV) , Internal Rate of Return (IRR) , Benefit-Cost Ratio (BCR) , Payback Period
Unit-IV	Project Risk, Quality and Performance Management
	Project Risk Management: Identification, Analysis, and Mitigation ; Risk Response and Contingency Planning ; Quality Management in Projects ; Quality Assurance (QA) and Quality Control (QC) ; Project Performance Measurement ; Earned Value Management (EVM): Basic Concepts ; Monitoring and Control Systems ; Project Auditing and Performance Evaluation
Unit -V	Project Leadership, Execution and Closure
	Project Team Formation and Development ;Leadership and Communication in Projects ; Conflict Resolution and Negotiation ; Managing Project Stakeholders ; Organizational Structures for Project Management ; Project Execution and Coordination ; Project Closure Process ; Post-Project Evaluation and Lessons Learned ; Introduction to Project Management Software (MS Project/Primavera/Jira)

Suggested Readings /Text Books	1. Chandra, P. *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. McGraw-Hill Education. 2. Gray, C. F. & Larson, E. W. *Project Management: The Managerial Process*. McGraw-Hill Education. 3. Gido, J. & Clements, J. P. *Project Management*. Cengage Learning. 4. Kanda, A. *Project Management: A Life Cycle Approach*. PHI Learning. 5. Panneerselvam, R. & Senthilkumar, P. *Project Management*. PHI Learning. 6. Kerzner, H. *Project Management: A Systems Approach to Planning, Scheduling and Controlling*. Wiley. 7. Meredith, J. R. & Mantel, S. J. *Project Management: A Managerial Approach*. Wiley.

SEMESTER II

Course Code	MCO 507	Course Name	Advance Financial Accounting & Reporting	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: The course provides advanced knowledge of corporate financial accounting and reporting practices. It emphasizes accounting treatments for banking and insurance companies, consolidation of accounts, and compliance with statutory requirements. Students will gain insights into international financial reporting standards and emerging trends in financial reporting. The aim is to prepare students for professional practice and corporate decision-making in financial accounting and disclosure. **Learning Outcomes:** Students will be able to: 1. Apply accounting treatments for consolidation of accounts and inter-company transactions. 2. Prepare financial statements of banking companies in line with statutory requirements. 3. Prepare and analyze accounts of insurance companies as per legal provisions. 4. Examine the scope, content, and recent trends in corporate financial reporting. 5. Interpret and apply Accounting Standards, IFRS, and Ind-AS in Indian context.
Unit-I	Accounting Treatment
	Accounting Treatment and disclosure, consolidation of accounts Balance sheet and profit and loss amount – treatment of dividend, revolution of assets Intercompany Owings.
Unit–II	Final accounts and statutory Requirement of Banking companies
	Legal provision as per banking regulation act, Narasimha Committee recommendation and NPA Treatment, Classification of banking companies' assets, capital adequacy ratio and preparation of financial statements.
Unit-III	Accounting & Stationary Requirement of Insurance Companies
	Legal provision as per Insurance Act 1930, LIC Act 1954 and GIS act revenue accounts and final account of life and non- life insurance companies, IRDA act and provision relating to final accounts.
Unit-IV	Corporate Financial Reporting
	Introduction of Financial Reporting, need for reporting, contents of financial report, Recent trends in financial reporting.
Unit -V	International Financial Reporting Standards (IFRS) & IND- AS
	Accounting Standards (AS) applicability, interpretation, scope and compliance in India, Introduction to IFRS, IND-AS, specific Ind – AS – Borrowing cost, operating segment, Earning per share, Income Taxes and Accounting for fixed assets.

Learning Resources	
Suggested Readings /Text Books	1. Maheshwori SN, Advanced Accounting Vol. II Vikas Delhi 2. Shwkla & Grewal, Advanced Accounting Vol. II S. Chand & Sons New Delhi 3. Gupta L & Radhaswary Advance Accounting Vol. II Sultan Chand & Sons New Delhi 4. Jain & Narang Advanced Accounting Vol. II kaiyani New Delhi 5. Horngreen C.T Introduction to Financial Accounting, PHI New Delhi 6. Mark, E, Harkins, International Financial Reporting and Analysis, TMH, New Delhi 7. Thomas, P Edmonds, Fundamentals of Financial Accounting concepts, TMH, New Delhi

Course Code	MCO 508	Course Name	Marketing Management	Course Category	C	Core	L	T	P	C
							3	1	0	4

Course Objective: This course introduces students to the principles and practices of marketing management. It covers product, price, promotion, and channel decisions along with retailing, information systems, and marketing research. Students will learn how marketing decisions are made in competitive and dynamic environments. The objective is to enable students to apply marketing concepts to develop effective strategies for both traditional and digital markets.

Learning Outcomes: Students will be able to:

1. Explain product management decisions including product mix, branding, packaging, and life cycle.
2. Evaluate pricing objectives, strategies, and methods under competitive conditions.
3. Design promotional strategies including advertising, sales promotion, and direct marketing.
4. Analyze channel management, retailing formats, and emerging online marketing trends.
5. Apply marketing research methods and information systems for decision-making.

Unit-I	Product Management
	Concept of Product - Classification of Products - Product Levels– Product Mix - Product Mix Decisions - New Product – New Product Development Stages – Reasons for New Product Failure - Product Life Cycle Stages and Marketing Implications - Branding - Packaging & Labelling.
Unit–II	Price Management
	Pricing – Objectives of Pricing – Role of Price in Marketing Mix – Factors Influencing Price – Pricing under different competitive conditions – New Product Pricing - Skimming and Penetration Pricing – Pricing Methods – Cost based – Demand based – Competition based– Product line Pricing – Pricing strategies.
Unit-III	Promotion Management
	Promotion – Significance – Promotion Mix – Advertising – Objectives – Media – Media selection – Budget - Types of Advertising – Advertising Effectiveness, Personal Selling – Nature – Steps in Personal Selling. Sales Promotion – Objectives – Tools. Public Relations – Direct Marketing – Forms of Direct Marketing.
Unit-IV	Channel Management & Retailing
	Marketing Channels: Nature – Channel Levels - Channel Structure &. Participants – Functions Marketing Intermediaries - Channel Design Decisions - Channel Conflict and Resolutions - Online Marketing - Online Marketing Channels – objectives – Merits – demerits –Retailing: Meaning – Significance – Emerging trends – forms of retailing – formats of retail stores
Unit -V	Marketing Information System and Marketing Research
	Concept of MKIS - Components of a Marketing Information System - Internal Records System-Marketing Intelligence System-Marketing Research System-Marketing Decision Support System - Marketing Research Process - Marketing Research Vs MKIS - Marketing Research in India.

Learning Resources	
Suggested Readings /Text Books	1. Kotler Philip: Marketing Management, Analysis, Planning implementation and control, puntice Hall-New Delhi 2. Sanena, Ranjan - Marketing Management – Tata McGrew Hill – New Delhi 3. Ramaswamy vs and Namakumari s marketing management 4. Sharan, V. (2011). International business: Concepts, environment, and strategy. Pearson Education. 5. Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (2011). International business. South-Western Cengage Learning. 6. Raravi, D. S. (2010). International business: Text and cases. Himalaya Publishing House. 7. Sundaram, A. K., & Black, J. S. (2009). The international business environment. Prentice Hall.

Course Code	MCO 509	Course Name	International Business	Course Category	*C*	Core	L	T	P	C
							5	1	0	6

Course Objective: The course provides knowledge of international business concepts, environments, and strategies. It emphasizes globalization, trade, investment, and operations management in the international context. Students will explore challenges faced by firms in cross-border activities and strategies to compete in the global market. The course develops an understanding of cultural, political, and legal aspects shaping international business.

Learning Outcomes: Students will be able to:

1. Define international business and analyze globalization trends and entry modes.
2. Evaluate political, legal, economic, and cultural environments affecting IB.
3. Examine international production, logistics, and procurement management.
4. Apply strategic management approaches in global business decision-making.
5. Assess technology management and IT as a strategic tool in international business.

Unit-I	Introduction to International Business (IB)
	Concept and process of globalization - Meaning and Importance of IB - Domestic Business Vs. International Business - Factors influencing IB trends - Modes of IB - Determinants of entry modes – Role of MNCs - Problems and Prospects.
Unit–II	International Business Environment
	Political environment - Legal environment - Economic environment - Socio environment - Cultural environment - Ethical environment - Environmental forces influencing IB prospects and Challenges involved.
Unit-III	Management of International Business Operations
	Location for production - Options - Factors influencing location decision - Management of inventory methods - Sourcing of inputs - Modes of Procurement - International Logistics - Transportation issues -Services - Barriers to international Services - Major services - Off shoring of corporate services – Factors influencing - India's status with reference to all the above aspects.
Unit-IV	Strategic Management of International Business
	Strategies - Different approaches to strategy formulation-porter-pro and Hamel-Yip-levels of strategy formulation: Corporate, Business, Department levels - Strategic Planning Process - Centralized Vs. Recentralized Planning - Organizational structures - Process of control -- features of an effective control system.
Unit -V	Global Technology Management
	Technology and IB Meaning - Technology as a strategic asset - Technological strategy - Development -Acquisition - Audit - Problems of Technology management - Production of technology - IT in IS.

Learning Resources	Suggested Readings /Text Books

1. Sharan, V. (2011). International business: Concepts, environment, and strategy. Pearson Education.
2. Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (2011). International business. South-Western Cengage Learning.
3. Raravi, D. S. (2010). International business: Text and cases. Himalaya Publishing House.
4. Sundaram, A. K., & Black, J. S. (2009). The international business environment. Prentice Hall.
5. Cherunilam, F. (2010). International business. Prentice Hall of India.
6. Hill, C. W. L. (2014). International business: Competing in the global marketplace. McGraw-Hill Education.

Course Code	MCO 510	Course Name	Organization Theory and Behaviour	Course Category	C	Core	L	T	P	C
							3	1	0	4

Course Objective: This course introduces students to theories and concepts of organizations and human behaviour. It examines classical, neo-classical, and modern perspectives of organizational theory, and integrates them with organizational behaviour aspects such as motivation, leadership, communication, and culture. The course prepares students to manage individual and group bchaviour cffcctivcly within organizations undcrgoing changc.

Learning Outcomes: Students will be able to:

1. Explain organizational theories, systems approach, and the fundamentals of OB.
2. Analyze individual behaviour, personality, perception, attitudes, and group dynamics.
3. Evaluate motivation theories, morale, and organizational culture.
4. Examine organizational power, politics, conflict management, and communication.
5. Assess leadership theories, change management approaches, and contemporary OB issues.

Unit-I	Introduction
	Organization: Definition - Organization Theories: Classical Theory- Features - limitations. Neoclassical Theory - features - limitations. Contemporary Organization Theory - features-limitations, Systems Approach - Contingency Approach. Organizational Behaviour (OB): Features - Scope - Fundamentals Concepts of OB - Challenges and Career Development for OB - Contributing disciplines to the OB.
Unit–II	Understanding Individual and Group Behaviour
	Individual Behaviour: Personality Determinants - Big five Personality factors - Learning Theories. The Perceptual Process - Factors influencing perception - Internal & External; Attitudes and Behaviour-Attitude Formation and Attitude Change. Group Behaviour: Fundamentals of Groups - Stages of Development- Important Factors influencing, Team Effectiveness - Cohesiveness - Norms - Decision Making.
Unit-III	Motivation, Morale and Culture
	Motivation: Theories of Motivation - Motivational Processes - Content Theories (Maslow, Herzberg, McCleland) - Process Theories (Adam, Victor, Vroom and Lawler and Porter) - Learning and Reinforcement Theory.Morale: Factors influencing Morale. Organizational Culture: Concepts - Forming a Culture - Sustaining a Culture - Changing a Culture.
Unit-IV	Organisation Power & Politics – Conflict – Communication
	Power and Politics: Power Bases - Dependency - Individual Versus Organizational Power – Political process in Organization - Factors contributing - Techniques of Organizational Politics - Managing Political Behaviour. Conflict: Transition in Conflict Thought - Functional and Dysfunctional Conflict - Process of Conflict Managing Conflict. Communication: Significance - Process - Formal and Informal Communication - Barriers to communication - Improving Communication Skills - The Human Impact of Computer – Mediated Communication.
Unit -V	Leadership and Change
	Leadership: Introduction - Leadership and Management - Leadership Styles. Theories of Leadership: Traits - Behavioral Model (Managerial Grid) - Contingency (Fielder, Path goal, Tri-dimensional - Inspirational approaches. Change: Challenges contributing to Change - Types of Change Appro-aches - Contemporary Issues in Change.

Learning Resources	
Suggested Readings /Text Books	1. Robins P. Stephen & Judge: Organizational Behavior, l2le PHI, New Delhi; 2. Greenberg and Baron: Behaviour in Organization; 3.Daft: Organization Theory and Design, Thomson; 4.Fred Luthans: Organizational Behavior, 5. Mc Graw Hill, New Delhi; S. Nelson: Organizational Behavionr, 3e, Thomson; 6.Aswathappa: Organizational Behavior, Himalaya Publisher;

SEMESTER III

Course Code	MCO 601	Course Name	Investment Management	Course Category	C	Core	L	T	P	C
							3	1	0	4

Course Objective: The course aims to provide knowledge of investment avenues, risks, returns, and valuation methods. It emphasizes both fundamental and technical analysis for evaluating securities and investment decisions. Students will develop skills in portfolio management and understand the concept of efficient markets. The course prepares students to analyze investment opportunities and manage risk-return trade-offs effectively.

Learning Outcomes: Students will be able to:

1. Explain the objectives, scope, and process of investment decision-making.
2. Analyze risk-return elements and evaluate securities accordingly.
3. Apply valuation techniques for bonds, debentures, preference, and equity shares.
4. Conduct fundamental analysis at economic, industry, and company levels.
5. Use technical analysis tools including chart patterns, indicators, and EMH principles.

Unit-I	Introduction to Investment
	Investment: Meaning, Concept, Objectives and Importance of Investment, Concept and Scope of Investment Management, Factors affecting Investment Decision, Process of Investment Decision, Difference between Investment, Speculation & Gambling, Investment avenues- financial & non-financial investment, Features of an Investment Programmed.
Unit–II	Element of Investment
	Return and risk Elements – Securities Return and Risk Analysis – Systematic Risk and unsystematic risks – Measurement of Return and Risk
Unit-III	Valuation of Securities
	Valuation of Fixed Income Securities: Bonds, Debentures, Preference Shares – Valuation of Variable Income Securities: Equity Shares – Value – Price relationship.
Unit-IV	Fundamental Analysis
	Economic Analysis, Industry Analysis and company analysis – Investment implications of fundamental analysis
Unit -V	Technical Analysis
	Dow Theory – various price and volume indicators – Market indicators and share specific indicators – chart patterns and formations – analysis of chart patterns – Efficient Market hypothesis

Learning Resources

Suggested Readings /Text Books

1. V.K. Bhalla: Investment Management, S.Chand & Company, New Delhi.
2. Preethi singh: Investment Management, Himalaya Publishing House, New Delhi.
3. Prasanna Chandra: Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
4. Donald E. Fischer and Ronald J. Jordan: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.
5. HIRT and BLOCK: Fundamentals of Investment Management, McGraw Hill International.
6. Sharpe William F and others: Investments, Prentice Hall, Delhi.

Course Code	MCO 602	Course Name	Human Resource Management	Course Category	*C*	Core	L	T	P	C
							3	1	0	4

Course Objective: This course provides an understanding of HRM concepts, policies, and practices. It covers acquisition, development, motivation, and maintenance of human resources. The course also addresses emerging HR issues such as knowledge management, virtual organizations, and learning organizations. Students will learn how to apply HRM principles to cnhancc cmployce pcrformancc and organizational cffcctivcncss.

Learning Outcomes: Students will be able to:

1. Define HRM, HRD, policies, and explain the changing role of HR managers.
2. Analyze job design, job analysis, HR planning, recruitment, and selection processes.
3. Evaluate training, development, performance appraisal, and career planning practices.
4. Examine compensation management, employee relations, collective bargaining, and trade unions.
5. Assess HRM practices in the knowledge era including knowledge management and virtual organizations.

Unit-I	Introduction
	Human Resources Management (HRM): Concepts - Significance - Objectives - Scope - Functions - Changing role of Human Resource Manager - HRM Policies - Impact of Environment on HRM. Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD.
Unit–II	Acquisition of Human Resource
	Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth - Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis. Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning. Recruitment: Objectives - Sources of recruitment - Selection: Concept - Selection - Procedure - Tests 5and Interview - Placement - Induction - Promotion - Transfer.
Unit-III	Developing and Motivating Human Resource
	Training - Assessing training needs - Methods and Evaluation of Training. development: Techniques of Management Development - Evaluating Effectiveness. Performance Management: Concept - Performance Appraisal - Concept- - Traditional and Modern Methods of Appraisal - Concepts of Potential Appraisal, Assessment Centers and Career Planning and Development. Concept of Empowerment - Participative Management: Objectives - Types - Quality Circles - Brief Introduction to forms of Workers Participation in Management in India.
Unit-IV	Maintenance of Human Resources
	Compensation Management: Objectives - Job Evaluation: Concept - Methods - Essentials of Sound Vage Structure - Concepts of Minimum Wage, Living Wage and Fair Wage - Wage Differentials. Employee Relations: Objectives - Discipline: Objectives - Grievance: Causes - Procedure; Trade Unions: Objectives - Role of Trade Union in New Economy - Collective Bargaining: Types -

	Essential Conditions for the success of Collective Bargaining.
Unit -V	HRM in the Knowledge ERA
	Knowledge Management: Concept - KM Architecture - Knowledge Conversion - Knowledge Management Process. Virtual Organizations: Concept - Features -Types - HR Issues. Learning Organization: Concept - Role of Leader in Learning Organizations.

Learning Resources	
Suggested Readings/ Text Books	1. Aswathappa, K. & Dash, S. (2021) Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill. 2. Chhabra, T. N. & Chhabra, M. (2020). Essentials of Human Resource Management. . Delhi: Sun India Publications. 3. Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley. 4. Dessler G. & Varrkey B.(2020) Human Resource Management, Sixteenth Edition By Pearson Paperback. 5. French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin. 6. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons. 7. Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons 8. Pattanayak, B. Human Resource Management, 6th ed. PHI learning 9. Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.

Group A: Finance & Accounting

Course Code	MCO 621	Course Name	Advanced Management Accounting	Course Category	*C*	Core	L	T	P	C
							3	1	0	4

	Course Objective: The course enables students to apply advanced concepts of management accounting for decision-making and control. It covers activity-based costing, variable costing, CVP analysis, budgeting, standard costing, and performance measurement. Students will gain competence in using modern management accounting tools for business analysis and control. **Learning Outcomes:** Students will be able to: 1. Explain the scope of management accounting and differentiate it from financial accounting. 2. Apply activity-based costing and emerging costing approaches. 3. Use CVP analysis and variable costing techniques for decision-making. 4. Prepare budgets, apply standard costing, and analyze variances. 5. Evaluate divisional performance and apply balanced scorecard measures.
Unit-I	Introduction to Management Accounting
	Management Accounting - Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost Concepts and Classifications.
Unit–II	Activities Based Costing
	Activity Based Costing (ABC) - Concept and uses; Flow of Costs in ABC; Emerging Costing Approaches; Traditional Costing System vs. ABC.
Unit-III	Variable and Absorption Costing
	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.
Unit-IV	Budgeting
	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, Overhead; Managerial Uses of Variances.
Unit -V	Responsibility Accounting and Divisional Performance Measurement
	Responsibility Accounting and Divisional Performance Measurement - Advantages and Disadvantages of Divisional; Concept of Responsibility Accounting; Responsibility Centres - Cost Centre, Revenue Centre, Profit Centre, Investment Centre, 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. Performance Measurement: Traditional Performance Measures; Balanced Scorecard- Meaning, Perspectives in Balanced Scorecard, Weighting Performance Measures; Requisites of Balanced Scorecard.

Learning Resources	
Suggested Readings/ Text Books	1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall. 2. Homgreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.. 3. Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill. 4. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education. 5. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases.

Course Code	MCO 622	Course Name	Security Analysis and Portfolio Management	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: The objective of this course is to provide an understanding of methods of security analysis, portfolio construction, and management. It covers valuation of securities, analysis techniques, portfolio revision, and regulatory frameworks. Students will learn to balance risk and return through effective portfolio strategies. **Learning Outcomes:** Students will be able to: 1. Explain investment principles, objectives, and risk components. 2. Analyze the structure of Indian securities markets and mutual funds. 3. Apply fundamental and technical analysis in evaluating securities. 4. Construct, revise, and evaluate investment portfolios using models. 5. Interpret SEBI guidelines and regulatory aspects of portfolio management.
Unit-I	Understanding Investment in Securities
	Meaning of savings and investment, objectives, nature, scope and types of investment, investment environment, and principles of investment, investment avenues, and investment decision process, component of investment risk.
Unit–II	The Indian Securities Market
	Origin and growth of stock market in India, primary market, secondary market, types of traded securities, Screen based trading system, Derivatives markets, Mutual funds- definition, type and present status of Mutual funds in India.
Unit-III	Security Evaluation
	Valuation of bonds, debentures, preferences share and, common stock, fundamental analysis - economic, industry and company, ledinical analysis — trends, indices, indicators and moving averages, Efficient Market Hypothesis - forms and tests.
Unit-IV	Portfolio Management
	Concept and meaning of Portfolio Management, Portfolio - risk and return, diversification and risk, Portfolio construction models- methodology and uses, Portfolio revision, Application of derivatives arid portfolio management, Evaluation of Portfolio reformative.
Unit -V	Regulators of Securities Market
	Securities Contracts (Regulation) Act, 1956, Securities and Exchange Board of India (SEBI) Act 1992, SEBI Guidelines on portfolio management, Depositories Act 1996, Companies Act 2013 and Securities Appellate Tribunal (SAT).

Learning Resources	
Suggested Readings/ Text Books	1. Fredric, Amling: Investment - (Prentice Hall). 2. Edwin, J. Elton at el: Modem Portfolio Theory and Investment Analysis - (John Willey). 3. William, F. Sharpe: Investment - (Prentice Hall). 4. Francis, Jack Clark; Invcstmcnt Analysis and Managcmcnt - (McGraw Hill). 5. Graham Dod and Cotte: Security Analysis - Principles and Technique- (McGraw Hill). 6. Herbert B. Mayo: Basic Investment - Dryden Press). 7. Bhalla, K.: Investment Management: SAPM (New Delhi, S. Chand). 8. Avadhani V.A. Investment Manaupmpnt Himalaya Publishing House. 9. National Institute of Securities Markets (2012). Indian Securities Markets.

Course Code	MCO 623	Course Name	International Business Finance	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objectives: This course is designed to provide a comprehensive understanding of the global financial environment and the strategic financial decisions faced by multinational corporations. Students will analyze the mechanics of foreign exchange markets, evaluate methods for managing currency risk, and master international capital budgeting and working capital techniques. Additionally, the course equips learners with practical knowledge of international trade financing mechanisms, global debt and equity instruments, and the operational nuances of Euro-markets. **Learning Outcomes:** Students will be able to: 1. Analyze foreign exchange mechanics, cross-rates, and the Balance of Payments framework. 2. Evaluate and mitigate currency risk exposures using forwards, futures, options, and swaps. 3. Appraise international capital budgeting projects and optimize multinational working capital decisions. 4. Utilize global debt/equity instruments and Letters of Credit to secure international trade. 5. Explain Euro-market mechanisms and the strategic use of ADRs and GDRs for capital sourcing.
Unit-I	The Global Financial Environment
	International Monetary System: History of the gold standard, Bretton Woods, and the current floating exchange rate system; Balance of Payments (BOP): Understanding current account, capital account and financial accounts, BOP Deficit and Surplus; Foreign Exchange Markets: Mechanics of spot and forward markets, cross-rates, bid-ask spreads, and currency arbitrage.
Unit–II	Foreign Exchange Risk Management
	Types of Exposure: Identifying and measuring translation, transaction, and economic exposures; Hedging Tools: Managing currency risk using forward contracts, money market hedges, currency futures, and options; Swap Agreements: Utilizing interest rate and currency swaps to manage long-term financial liabilities.
Unit-III	Multinational Corporate Finance & Operations
	International Capital Budgeting: Evaluating the viability of foreign direct investments (FDI) and managing country/political risk; International Working Capital Management: Cash management, international cash pooling and managing receivables/payables across multiple subsidiaries; Cost of Capital & Taxation: Calculating the weighted average cost of capital (WACC) for a multinational corporation (MNC) and understanding international tax havens versus transfer pricing.
Unit-IV	International Banking and Trade Finance
	Global Debt and Equity Markets: Accessing Eurobonds, Eurocurrency markets, and foreign stock listings. EXIM Financing: Procedures, documentation, and the use of Letters of Credit (LCs) to secure international trade.
Unit -V	International Financial Market
	Euro-markets: The origin, growth, and mechanisms of the Eurocurrency, Euro credit, and Eurobond markets; Global Equity Markets: International stock listings, American Depositary Receipts (ADRs), and Global Depositary Receipts (GDRs).

Learning Resources	
Suggested Readings/ Text Books	1. Madura, J. (2021). *International financial management* (14th ed.). Cengage Learning. 2. Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2021). *Multinational business finance* (15th ed.). Pearson. 3. Shapiro, A. C., & Hanouna, P. (2019). *International corporate finance* (6th ed.). Wiley. 4. Pilbeam, K. (2018). *International finance* (5th ed.). Palgrave Macmillan. 5. Apte, P. G. (2017). *International financial management* (8th ed.). McGraw Hill Education. 6. Eun, C. S., & Resnick, B. G. (2021). *International financial management* (9th ed.). McGraw Hill. 7. Jeevanandam, C. (2016). *Foreign exchange and risk management*. Sultan Chand & Sons

Group B: Management (Marketing and Industrial Relations)

Course Code	MCO 631	Course Name	Industrial Relations & Labour Laws	Course Category	*C*	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course introduces students to industrial relations frameworks, trade unionism, collective bargaining, and dispute resolution. It emphasizes labour legislation, workers' participation, and the role of the state in industrial relations. The aim is to equip students with skills to manage industrial conflicts and foster harmonious relations at workplace. **Learning Outcomes:** Students will be able to: 1. Explain approaches to industrial relations and causes of industrial conflict. 2. Analyze trade unionism in India, its challenges, and political influences. 3. Evaluate industrial relations systems, rights, and role of state and policies. 4. Examine mechanisms for prevention and resolution of industrial disputes. 5. Assess collective bargaining, worker participation, and related labour legislations.
Unit-I	Approaches to industrial relations, Dynamics of Industrial Conflict
	Unfair labour practices and victimization, industrial work force analysis, size and composition, problems of commitment, trade unionism, theories, structures, types and growth, trade union in developing economy.
Unit–II	Trade Union Movement in India. Issues in Trade Unionism, Democratic Unionism, Problems
	Size structure, finance problem of leadership, political influence on trade unions, workers education, the trade union rivalry and reorganization, employers' organization, role of trade union in the changed economic scepters.
Unit-III	Management Vs Union, Rights, Unions and Technological Change
	Industrial relation systems, role of state in Industrial relations industrial relations and labour policy since independence, instruments of economic collection, discipline, domestic enquiry, grievance procedure and disciplinary action, principle of natural Justice.
Unit-IV	Machinery for Prevention of Industrial Disputes
	Welfare officer, works committees, joint management council, ethnical codes methods of selling industrial disputes mediation, arbitration adjudication, tripartite and bipartite machinery.
Unit -V	Collective bargaining workers' Participation in Management
	Labour-Management Co-operation, industrial relations and related legislation with special reference to industrial disputes act, 1947 labour welfare and social security.

Learning Resources	
Suggested Readings/ Text Books	1. Memoria C.B.: Dynamics of Industrial Relations, Himalaya Publishing House, Mumbai. 2. Srivastava S.C.: Industrial Relations and labour Law, Vikas Publishing House, New Delhi. 3. Mehrotra S.N.: Labour Problems in India, S.Chand Co., New Delhi. 4. Davar, S.S.: Personnel Management and Industrial Relation, Vikas publishing House, New Delhi. 5. Johri C.K.: Issues in Indian Labour Policy, S. Chand and Co., New Delhi. 6. Dale Yoder: Industrial Relations & Personnel Management, Prentice Hall of India, New Delhi.

Course Code	MCO 632	Course Name	International Marketing	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: The course aims to familiarize students with planning and executing international marketing strategies. It covers entry modes, product and pricing decisions, promotional techniques, and market selection. Students will understand the challenges and opportunities of marketing in the global context and develop skills to compete internationally. Learning Outcomes: Students will be able to: 1. Explain basic concepts, opportunities, and entry modes in international marketing. 2. Analyze planning, product, pricing, and promotion strategies in foreign markets. 3. Apply techniques such as exporting, joint ventures, and counter trade. 4. Evaluate organization and control of international marketing operations. 5. Assess foreign market selection, IT applications, and emerging issues in international marketing.
Unit-I	Introduction
	Basic concepts, decision framework, analysing marketing opportunities – collection and analysis of marketing information, modes of entering overseas markets.
Unit–II	Planning and Promotion
	Planning international marketing operations, product policies, distribution channels, pricing decisions, promotion and trade fairs, advertising and publicity.
Unit-III	Process and Techniques
	International marketing process and techniques - direct exporting, counter trade licensing, sub-contracting, joint ventures.
Unit-IV	Organization and Control
	Organization and control of international marketing operations, international tendering, procurement for exports export information system.
Unit -V	Foreign Market Selection and Emerging Issues
	Selection of foreign markets, information technology and international marketing online marketing, marketing research, consumer behaviour, social, ethical and legal aspects of marketing in India and abroad.

Learning Resources	
Suggested Readings/ Text Books	1. Kramer R.L.: International Marketing - (South Western). 2. Terpstra Vem: International Marketing (Dryden Press). 3. Phillip R. Cateora & John M. Hess: International Marketing - (Richard D. Irwin). 4. Gordon E. Miracle & Gerald S. Album: International Marketing management /Pin faord TrxvinA 5. Carson, David: International Market - A Co-operating System Approach - (John Wiley). 6. Vsudeva P.K.: International Marketing: Excel Books, New Delhi.

Course Code	MCO 633	Course Name	Human Resource Development (HRD)	Course Category	*C*	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course equips master-level students with a strategic understanding of HRD, Talent Management, and Knowledge Management within modern organizations. Students will analyze adult learning and human capital theories to foster a supportive, trust-based workplace culture. The curriculum develops practical skills in conducting training needs analyses, mapping competencies, and utilizing data-driven evaluation frameworks. Additionally, students will learn to manage high-potential talent pipelines, design knowledge-sharing systems, and leverage emerging digital and AI technologies. Ultimately, the course builds the strategic capabilities required to align human development interventions with overarching corporate business goals. **Learning Outcomes:** Students will be able to: 1. Apply foundational human capital and learning network theories to build and foster a supportive, strategic HRD climate. 2. Conduct a comprehensive Training Needs Analysis (TNA) and utilize competency mapping and Kirkpatrick's metrics to design high-impact training programs. 3. Formulate structured individual development interventions, including performance coaching, succession pathways, and workplace wellness programs. 4. Deploy the 9-Box Talent Grid and Nonaka's SECI model to capture tacit knowledge and retain high-potential organizational assets. 5. Align organizational learning initiatives with corporate strategy using the Balanced Scorecard while integrating AI workflows into global HRD spaces
Unit-I	Foundations, Theories & Climate of HRD
	Concept & Scope: Definitions of HRD; clear distinctions between HRM and HRD; the HRD Matrix; Theoretical Frameworks: Human Capital Theory, Screening Theory, Social Capital Theory, and Systems Theory applied to HRD; HRD Climate: Fostering a supportive work culture, organizational trust, and Andragogy (adult learning principles); HRD Roles: Responsibilities of the HRD professional as a facilitator, change agent, and strategic partner.
Unit–II	The HRD Process & Competency Mapping
	Needs Assessment: Training Needs Analysis (TNA) across organizational, operational, and individual levels; Evaluation Metrics: Measuring training impact using Kirkpatrick's 4-Level Evaluation Model and ROI frameworks; Competency Mapping: Frameworks and step-by-step methods for mapping behavioral and technical skills to drive role mastery.
Unit-III	Employee Growth & Career Development
	Performance vs. Potential: Evaluating current output versus measuring future growth capacity; Career Lifecycles: Career planning stages, succession planning, and lateral development; Coaching & Mentoring: Coaching analysis and skills to improve performance; structuring formal mentor-mentee relationships; Counseling & Wellness: Employee Assistance Programs (EAPs), stress management, and workplace wellness initiatives.
Unit-IV	Talent Architecture & Knowledge Management (KM)
	Talent Management Ecosystems: Using the Talent Management Grid (9-Box Matrix); strategies for attracting, developing, and retaining top talent; KM Foundations: Explicit vs. Tacit knowledge;; The KM Process: Knowledge creation, sharing, and dissemination via Nonaka's SECI model; Practical KM Tools: Knowledge capturing techniques (Brainstorming, Concept Mapping); conducting Knowledge Audits and Gap Analysis.
Unit -V	Strategic HRD & Digital Trends
	Learning Organizations: Building an adaptable culture; distinguishing individual learning from systemic organizational learning; Strategic Frameworks: Aligning HRD with corporate business strategy using the Balanced Scorecard and the People Capability Maturity Model (PCMM); Digitalization & AI (Recent Trends): Integrating HR analytics, data telemetry, and AI/Generative AI workflows to personalize employee learning paths; Global HRD & Ethics: Cross-cultural training for diverse workforces; Virtual HRD; managing professional ethics and compliance.

Learning Resources	
Suggested Readings/ Text Books	1. *Human Resource Development* by Jon M. Werner (Werner, n.d.). 2. *The Talent Management Handbook: Creating Organizational Excellence by Identifying, Developing, and Promoting Your Best People* by Lance A. Berger and Dorothy R. Berger (People, 2012). 3. *Knowledge Management in Theory and Practice* by Kimiz Dalkir (MIT Press) (Dalkir, 2013; Othman, 2023). 4. *Handbook of Human Resource Development* by Neal E. Chalofsky, Tonette S. Rocco, and Lane K. Morris (Chalofsky). 5. *Armstrong's Handbook of Strategic Human Resource Management* by Michael Armstrong and Stephen Taylor (Armstrong & Taylor, as cited in Zahrani, 2026).

SEMESTER IV

Course Code	MCO 603	Course Name	Accounting Theory & Reporting	Course Category	C	Core	L	T	P	C
							3	1	0	4

Course Objective: The course aims to provide knowledge of accounting theory, income measurement, and financial reporting. It examines GAAP, accounting standards, reporting frameworks, and issues in corporate financial reporting. Students will gain insights into human resource accounting, social reporting, and reporting practices in non-profit organizations.

Learning Outcomes: Students will be able to:

1. Explain accounting theories, GAAP, and Indian accounting standards.
2. Analyze concepts of income measurement and accounting standard-setting.
3. Evaluate nature, objectives, and qualitative characteristics of financial reporting.
4. Assess corporate reporting issues including price changes and foreign translation.
5. Interpret HR accounting, social reporting, and public sector reporting practices.

Unit-I	Accounting Theory
	Nature; classification of Accounting Theory; Different Approaches to Theory construction; Factors Influencing Accounting Environment; Measurement in Accounting. Accounting principles; GAAP; selection of Accounting Principles; AS-I Disclosure of Accounting Policies; Indian Accounting standards.
Unit–II	Income Concepts
	Different concepts of Income Measurement; Recipients of Net Income, Accounting Standard setting: Benefits; Standard Setting by whom; comparison of standard Setting in India, USA and UK.
Unit-III	Reporting
	Meaning, Nature and Objectives; Benefits, general purpose and specific purpose Report, Qualitative characteristics of accounting information; Financial and Non-financial Reports conceptual Framework – FASB & IASB.
Unit-IV	Issues in Corporate Financial Reporting
	Accounting for changing prices, segment reporting, inter reporting, foreign currency translation.
Unit -V	Issues in Human Resource
	Human Resource Accounting; Social Reporting, Financial Reporting in Not – for – profit and public Sector Organizations

Learning Resources

Suggested Readings/ Text Books

1. Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases*, McGraw Hill, 1999
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis, Text Readings and Cases, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books, 2000.
4. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2008.
5. L.S. Porwal, Accounting Theory, TMH, 2000.

Course Code	MCO 604	Course Name	Strategic Management	Course Category	C	Core	L	T	P	C
							3	1	0	4
	Course Objectives: This course is designed to develop a comprehensive understanding of the concepts, theories, and practices of strategic management in contemporary organizations. It aims to equip students with the analytical skills required to assess internal capabilities and external business environments, formulate appropriate strategic alternatives, and implement strategies effectively. The course further seeks to enhance students' understanding of strategic leadership, innovation, organizational change, corporate governance, and sustainability. Through the study of strategic frameworks and real-world business situations, students will develop the ability to make informed strategic decisions that contribute to organizational competitiveness, growth, and long-term success. **Learning Outcomes:** Students will be able to: 6. Explain the fundamental concepts, theories, strategic intent, and governance mechanisms that influence organizational strategy and competitive advantage. 7. analyze internal and external business environments using strategic frameworks to identify strategic opportunities and challenges. 8. Formulate and evaluate business-level, corporate-level, and international strategies for organizational growth and competitiveness. 9. Apply appropriate implementation frameworks to align organizational structure, culture, innovation, and change initiatives with strategic objectives. 10. Assess organizational performance and strategic effectiveness through leadership, evaluation, control, and sustainability-oriented approaches.										
Unit-I	Foundations of Strategic Management									
	Introduction to Strategic Management: Nature, scope, importance, and strategic management process; Concept and Definitions of Strategy: Mintzberg's 5 Ps of Strategy, Strategic intent and strategic thinking; Vision, Mission, Objectives, and Core Values; Strategic Intent and Goal Formulation: Balancing organizational and individual goals; Theories and Perspectives of Strategy: Porter's Competitive Strategy Framework, Resource-Based View (RBV), Dynamic Capabilities Approach; Value Creation and Core Competencies: Value Chain Analysis, Core competency identification.									
Unit–II	Environmental Scanning & Strategic Analysis									
	External Environment Analysis: PESTLE/PESTEL Analysis , Industry life cycle analysis; Industry and Competitive Analysis: Porter's Five Forces Model , Strategic groups analysis; Competitive and Market Analysis: Competitor profiling , 5 Cs Framework (Company, Customers, Competitors, Collaborators, Context). Internal Environment Appraisal: Resources and capabilities analysis, Core competencies and competitive advantage. Strategic Diagnostic Tools: SWOT Analysis , TOWS Matrix, Collaborator and stakeholder mapping.									
Unit-III	Strategy Formulation & Growth Strategies									
	Business-Level Strategies: Cost leadership, Differentiation, Focus strategies; Corporate-Level Strategies: Diversification Vertical and horizontal integration, Strategic alliances and joint ventures; Portfolio and Strategic Planning Tools: BCG Matrix ; GE/McKinsey Nine-Cell Matrix, Synergy analysis. International and Global Strategies: Modes of foreign market entry, Global, multinational, and transnational strategies; Innovation and Growth Strategies: Business model innovation, Platform economics and digital ecosystems; corporate venturing and start-up scaling strategies.									
Unit-IV	Strategy Implementation, Innovation & Organizational Alignment									
	Strategy Implementation: Aligning structure with strategy, Organizational design and restructuring; Organizational Alignment Frameworks, McKinsey 7S Framework, Organizational culture and strategic fit; Change Management and Agile Organizations: Managing strategic change, Agile operational models; Innovation and Strategic Agility: Continuous innovation, Technology disruptions and digital									

	transformation , AI and emerging technologies in strategic management; Corporate Restructuring Strategies: Mergers and acquisitions (M&A) , Divestitures Turnaround management , Defense against hostile takeovers.
Unit -V	Strategic Leadership, Evaluation & Control
	Strategic Leadership: Role of CXOs and top management, Emotional intelligence in leadership, , Managing stakeholder expectations and corporate narratives; Strategic Negotiation and Corporate Diplomacy: Negotiation planning and execution , Managing strategic partnerships and conflicts; Strategic Evaluation and Control: Strategy evaluation process, Balanced Scorecard ,Key Performance Indicators (KPIs) , Du Pont Control Model and financial metrics; Monitoring and Contingency Planning: Managing resource conflicts, Strategic control systems; Sustainability and Future Trends in Strategic Management: Green and sustainable strategic planning , Adapting to mega trends and disruptive environments;

Learning Resources	
Suggested Readings/ Text Books	1. David, F. R., David, F. R., & David, M. E. (Latest Edition). *Strategic Management: A Competitive Advantage Approach, Concepts and Cases*. Pearson Education. 2. Thompson, A. A., Peteraf, M. A., Gamble, J. E., & Strickland, A. J. (Latest Edition). *Crafting and Executing Strategy: The Quest for Competitive Advantage*. McGraw-Hill Education. 3. Kazmi, A. (Latest Edition). *Strategic Management and Business Policy*. McGraw-Hill Education (India). 4. Wheelen, T. L., Hunger, J. D., Hoffman, A. N., & Bamford, C. E. (Latest Edition). *Strategic Management and Business Policy: Globalization, Innovation and Sustainability*. Pearson Education. 5. Porter, M. E. (2008). *Competitive Strategy: Techniques for Analyzing Industries and Competitors*. Free Press. 6. Grant, R. M. (Latest Edition). *Contemporary Strategy Analysis*. Wiley India. 7. Barney, J. B., & Hesterly, W. S. (Latest Edition). *Strategic Management and Competitive Advantage: Concepts and Cases*. Pearson Education. 8. Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (Latest Edition). *Strategic Management: Competitiveness and Globalization*. Cengage Learning.

Course Code	MCO 605	Course Name	Research Methodology	Course Category	C	Core	L	T	P	C
							2	0	0	2

	Course Objective: This course equips students with research skills and methodologies required for academic and applied business research. It covers research design, data collection, sampling, hypothesis testing, and data analysis techniques. Students will learn to prepare research reports with integrity and academic rigor. The dissertation component provides hands-on experience in conducting indcpcndcnt rcscarch. **Learning Outcomes:** Students will be able to: 1. Explain the research process, types of research, and hypothesis formulation. 2. Design research projects and collect primary and secondary data. 3. Apply sampling methods and determine appropriate sample size. 4. Analyze data using statistical tools and interpret results. 5. Prepare structured research reports and dissertations following ethical standards.
Unit-I	Introduction to Research
	Definition: nature of scope of Research/ The Research Process; Types of research; Hypothesis Formulation; Developing Research Proposal; Ethical issues in Research.
Unit–II	Research Design and Data Collection
	Types of Research Design; Secondary and Primary Data; Primary Data Collection Instruments – Questionnaire Designing; Schedule; Observation methods; Qualitative Research; Measurement and scaling.
Unit-III	Sample Design
	Defining the Universe and Sampling Unit; Sampling Frame; Probability and Non-Probability Sampling Methods; Sample Size Determination.
Unit-IV	Data Analysis, Interpretation and Preparation
	Data Editing and Coding; Tabulation; Hypothesis Testing; Analysis of Variance, Test, Correlation, Regression and Factor Analysis, Report Preparation and Presentation.

Learning Resources	
Suggested Readings/ Text Books	1. Donald, R. Cooper and Parmela, S. Schindler (2003): Business Research Methods. Tata Mc Graw Hill. 2. Kothari C.r. (2004). Research Methodology Methods and Techniques. Wishwa Prakashan. 3. Malhotra, Naresh K. (4th Edition, 2004): Marketing Research. Pearson Education Pvt. Ltd. 4. Richard, I Levin (2003): Statistics for Management, PHI, Delhi

GROUP A- Finance & Accounting

Course Code	MCO 624	Course Name	Strategic Cost Management	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course provides an understanding of modern cost management concepts and techniques. It emphasizes installation of costing systems, process costing, TQM, transfer pricing, and strategic approaches to cost management. The course prepares students to apply cost management in decision-making and control for competitive advantage. **Learning Outcomes:** Students will be able to: 1. Explain costing system installation and cost control techniques. 2. Apply process costing, JIT, and activity-based costing methods. 3. Analyze uniform costing and inter-firm comparisons. 4. Examine TQM practices and quality cost management. 5. Apply strategic cost tools such as transfer pricing, target costing, and inflation accounting.
Unit-I	Installation of Costing System
	Installation of costing system, records required to maintain under the companies Act, Management control and information system, cost reduction and cost control techniques, control over wastages, spoilage and defectives.
Unit–II	Costing Methods
	Methods of costing, product costing process costing, treatment of equivalent production, computation of inter process profit & its advantages and disadvantages, JIT costing, Activity based costing.
Unit-III	Uniform costing & Interfirm comparisons
	Uniform costing meaning. Objectives & Requisites of Uniform costing, Uniform cost manual, benefits of Uniform costing, Interfirm comparisons meaning, objectives & procedures of Interfirm comparisons, Advantages and limitations.
Unit-IV	Total Quality Management
	TQM - meaning and characteristics, type of quality cost, traditional and modem view of quality, measuring quality cost, Reporting Quality cost, success factors for TQM, Implementing TQM, Quality cost information and managerial decision making
Unit -V	Strategic cost Management
	Transfer pricing - Introduction, advantages and disadvantages, setting transfer pricing - negotiated transfer pricing, cost-based transfer pricing, target coasting introduction, concept, object, comparison between target costing and cost-plus pricing, inflation accounting - meaning, features, conversion of Income statement, B/S, stocks and Net Assets block using current purchasing power method.

Learning Resources	
Suggested Readings/ Text Books	1. Blocher, E., Stout, D., Juras, P., & Smith, S. (2025). *Cost Management: A Strategic Emphasis* (10th ed.). McGraw-Hill Higher Education. 2. Shank, J. K., & Govindarajan, V. (1993). *Strategic Cost Management: The New Tool for Competitive Advantage*. Free Press. 3. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2012). *Cost Accounting: A Managerial Emphasis* (14th ed.). Pearson. 4. Cokins, G. (2015). *Activity-Based Cost Management: An Executive's Guide*. Wiley. 5. Atkinson, A. A., Banker, R. D., Kaplan, R. S., & Young, S. M. (2001). *Management Accounting* (3rd ed.). Pearson.

Group-B Management (Marketing and Industrial Relations)

Course Code	MCO 634	Course Name	Consumer Behaviour & Marketing Research	Course Category	C	Core	L	T	P	C
							5	1	0	6

	Course Objective: The course provides an understanding of consumer behaviour theories and marketing research techniques. It covers motivation, perception, learning, attitudes, and models of consumer behaviour. Students will learn research processes, tools, and techniques to study consumer behaviour and market trends. The objective is to help students make informed marketing decisions through systematic research. **Learning Outcomes:** Students will be able to: 1. Explain concepts of consumer behaviour, needs, motivation, and decision-making. 2. Apply models of consumer behaviour including economic, cognitive, and emotional views. 3. Analyze determinants of behaviour such as motivation, perception, and personality. 4. Apply marketing research processes, tools, and scaling techniques. 5. Design and conduct consumer research projects and prepare research reports.
Unit-I	Introduction to Consumer Behaviour
	Consumer behaviour - Consumer needs and motivation - Stages in Consumer decision making - Types of Consumer decision making - Consumers shopping styles and trends - Information search and consumers decision making - Information search and marketing strategies - Dimensions of information search - Impulse Buying of Consumer.
Unit–II	Models of Consumer Behaviour
	Models of consumers - Four views of consumer decision making: Economic, Passive, Cognitive, Emotional - Howard sheth Model - Engel, Kollat and Black Well Model - Case studies with reference to India.
Unit-III	Determinants of Consumer Behaviour
	Motivation: Abraham Maslow's need Herzberg's two factor theory - Sigmund Freud's Psychoanalytical model of Motivation. Perception: Selective attention - Exposure and Subliminal perception - Perception Process - Factors for deceptional distortion. Learning: Pavlovian & Skinner's approaches in Stimulus Response Theories - Leon Festinger's Cognitive Dissonance Theory. Beliefs and Attitudes: Cognitive - Affective and Action oriented Attitude. Consumer personality: Theories of personality.
Unit-IV	Introduction to Marketing Research
	Meaning- Marketing Research - Need and importance - Marketing research and marketing Information systems - Marketing research process -Steps in marketing research - Forecasting and marketing research - Basic tools used in marketing research including Focus group method, Survey Methods - Measurement and scaling - Questionnaire Design.
Unit -V	Planning the Research Project
	Problem formulation - Research objectives - Statement of Hypothesis - Research problem - Research Design - Components of research design - Data Collection Techniques - Sample Design - Data Collection - Analysis and Interpretation - Research Report - Components of the Research Plan - Report writing.

Learning Resources	
Suggested Readings/ Text Books	1. Leon and Schiffman and Leslie Lazar Knuk: Consumer Behavior, Pearson 2. Blackwell: Consumer Behaviour, Thomson 3. Suja Nair: Consumer Behaviour, Himalaya Publishers. 4. Assael: Consumer Behaviour, 6e Thomson 5. Paul, Donald, Herald: Research for Marketing decisions, Prentice Hall (India) 6. Zikmund: Exploring Marketing Research, Be, Thomson 7. Naresh K.Malhotra: Marketing Research, An applied Orientation, Pearson Education Asia. Churchill: Marketing Research, Thomson.

N. Jayanti.

ACADEMIC CURRICULUM AND SYLLABUS

MASTER OF COMMERCE
(M.COM)

For 2nd Year (3rd & 4th Semester- July 2026 onwards)

in accordance with the Learning Outcome Based Curriculum Framework

DEPARTMENT OF COMMERCE
SCHOOL OF BUSINESS STUDIES

DHANAMANJURI
UNIVERSITY

(Estd. Under Dhanamanjuri University Act, 2017)

Dhanamanjuri University
Imphal, Manipur-795001, India

N. Jayanti

	1.Department Vision
1	Creating a conducive academic ecosystem that fosters excellence in the domains of Finance, Accounting, Marketing, Human Resource Management, Economics and International Business
2	Contributing meaningfully towards nurturing globally competent professionals in these disciplines, with particular focus on empowering students from the North Eastern States
3	Making an overwhelming impact in promoting the spirit of lifelong learning among all key stakeholders, including society, community, and the environment
	2.Department Mission
1	To impart comprehensive knowledge and practical skills that are indispensable for carving out distinguished careers in Finance, Accounting, Marketing, Human Resource Management, Economics and International Trade, thereby evolving into a recognized centre of academic and professional excellence.
2	To cultivate in students the confidence and resilience required to embrace the challenges of a rapidly changing academic and corporate landscape.
3	To nurture a strong ethical foundation and skill-oriented mindset, enabling students to uphold the integrity of their professions while igniting their entrepreneurial potential.
4	To empower students with the competence and self-assurance necessary to seize diverse employment opportunities in the nuanced domains of Finance, Accounting, Marketing, Human Resource Management, Economics and International Business.

3.Program Educational Objectives (PEO's)	
PEO-1	Apply advanced knowledge in Finance, Accounting, Marketing, Human Resource Management, Economics, and International Trade
PEO–2	Demonstrate analytical, critical thinking, and research skills for effective decision-making in professional and academic contexts.
PEO–3	Integrate ethical values, corporate social responsibility, and sustainable practices into business and managerial decisions.
PEO–4	Adapt to global business dynamics by leveraging knowledge of international trade, and policy frameworks.
PEO–5	Pursue lifelong learning, research, and professional development to enhance employability and entrepreneurial capabilities.
PEO-6	Exhibit leadership, communication, and teamwork skills to work effectively in diverse business and organizational settings.

4.Consistency of PO's with Mission of the department				
	Mission- 1	*Mission- 2*	*Mission- 3*	*Mission- 4*
PO-1	H	H	H	H
PO–2	H	H	M	H
PO–3	M	H	H	H
PO–4	H	M	M	H
PO–5	H	H	M	H
PO-6	H	H	H	H

H–High Correlation, M–Medium Correlation, L– Low Correlation

5. Consistency of PO's with Program Learning Outcomes (PLO)										
	Program Learning Outcomes (PLO)									
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO10
	Complex Problem Solving	Critical Thinking	Creativity	Communication Skills	Analytical Reasoning/Thinking	Coordinating/ Collaborating with others	Leadership Readiness / Qualities	Learning how to learn skills	Digital and Technological Skills	Autonomy, Responsibility and Accountability
PO–1	H	H	H	M	M	H	H	L	L	M
PO–2	H	H	H	M	M	H	H	L	M	M
PO–3	H	H	H	M	H	H	H	L	H	M
PO–4	H	H	H	H	H	M	H	M	H	H
PO–5	H	M	H	H	H	M	M	M	H	H

H–High Correlation, M–Medium Correlation, L– Low Correlation

SEMESTER I (M. Com –One Year Programme)								
Sl. No	**Paper Type**	**Paper Code**	**Paper Title**	**L**	**T**	**P**	**L+T+P**	**Credit**
1.	DSC	MCO 601	Investment Management	3	1	0	4	4
2.	DSC	MCO 602	Human Resource Management	3	1	0	4	4
Group-1: Accounting & Finance								
3.	DSE	MCO 621	Advanced Management Accounting	3	1	0	4	4
4.	DSE	MCO 622	Security Analysis & Portfolio Management	3	1	0	4	4
5.	DSE	MCO 623	International Business Finance	3	1	0	4	4
Group 2: Management (Marketing and Industrial Relations)								
6.	DSE	MCO 631	Industrial Relations & Labour Laws	3	1	0	4	4
7.	DSE	MCO 632	International Marketing	3	1	0	4	4
8.	DSE	MCO 633	Human Resources Development	3	1	0	4	4
SEMESTER II (M. Com –One Year Programme)								
9.	DSC	MCO 603	Accounting Theory & Reporting	3	1	0	4	4
10.	DSC	MCO 604	Strategic Management	3	1	0	4	4

11.		MCO 605	Research Methodology / Theory	2	0	0	2	2
12.		MCO 606	Research (Thesis/Project/Field Work/Patent)	0	0	6	6	6
Group 1: Finance and Accounting								
13.	DSE	MCO 624	Strategic Cost Management	3	1	0	4	4
Group 2: Management (Marketing and Industrial Relations)								
14.	DSE	MCO 634	Consumer Behaviour & Marketing Research	3	1	0	4	4
Total Credit								**40**

7. Program Articulations Matrix (PAM)

Sl.no	*Course Name*	*Program Learning Outcomes*									
		PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO10
		Complex Problem Solving	Critical Thinking	Creativity	Communication Skills	Analytical Reasoning/	Coordinating/ Collaborating with others	Leadership Readiness / Qualities	Learning how to learn skills	Digital and Technological Skills	Autonomy Responsibility and Accountability
1	Investment Management	H	H	M	M	H	M	M	M	M	M
2	Human Resource Management	M	M	M	H	H	H	H	H	M	H
3	Advanced Management Accounting	M	M	M	H	M	H	H	H	M	M
4	Security Analysis & Portfolio Management	H	M	M	M	H	M	M	H	M	M
5	International Business Finance	M	M	M	H	H	H	H	H	M	H
6	Industrial Relations & Labour Laws	H	H	H	H	H	M	M	H	M	M
7	International Marketing	H	H	H	M	H	M	M	M	M	M
8	Human Resources Development	M	M	M	M	H	M	M	M	M	M
9	Accounting Theory & Reporting	M	M	M	H	M	M	M	M	H	H
10	Strategic Management	M	M	M	M	H	M	M	M	M	M
11	Research Methodology / Theory	M	M	M	H	H	H	H	H	M	H
12	Research (Thesis/Project/Field Work/Patent)	H	H	H	H	H	M	M	H	M	M
13	Strategic Cost Management	M	M	M	M	H	M	M	M	M	M
14	Consumer Behaviour & Marketing Research	M	M	M	H	M	H	M	M	M	M

SEMESTER I

Course Code	MCO 601	Course Name	Investment Management	Course Category	*C*	Core	L	T	P	C
							3	1	0	4

Course Objective: The course aims to provide knowledge of investment avenues, risks, returns, and valuation methods. It emphasizes both fundamental and technical analysis for evaluating securities and investment decisions. Students will develop skills in portfolio management and understand the concept of efficient markets. The course prepares students to analyze investment opportunities and manage risk-return trade-offs effectively.

Learning Outcomes: Students will be able to:

1. Explain the objectives, scope, and process of investment decision-making.
2. Analyze risk-return elements and evaluate securities accordingly.
3. Apply valuation techniques for bonds, debentures, preference, and equity shares.
4. Conduct fundamental analysis at economic, industry, and company levels.
5. Use technical analysis tools including chart patterns, indicators, and EMH principles.

Unit-I	Introduction to Investment
	Investment: Meaning, Concept, Objectives and Importance of Investment, Concept and Scope of Investment Management, Factors affecting Investment Decision, Process of Investment Decision, Difference between Investment, Speculation & Gambling, Investment avenues- financial & non-financial investment, Features of an Investment Programmed.
Unit–II	Element of Investment
	Return and risk Elements – Securities Return and Risk Analysis – Systematic Risk and unsystematic risks – Measurement of Return and Risk
Unit-III	Valuation of Securities
	Valuation of Fixed Income Securities: Bonds, Debentures, Preference Shares – Valuation of Variable Income Securities: Equity Shares – Value – Price relationship.
Unit-IV	Fundamental Analysis
	Economic Analysis, Industry Analysis and company analysis – Investment implications of fundamental analysis
Unit -V	Technical Analysis
	Dow Theory – various price and volume indicators – Market indicators and share specific indicators – chart patterns and formations – analysis of chart patterns – Efficient Market hypothesis

Learning Resources

Text Books

1. V.K. Bhalla: Investment Management, S.Chand & Company, New Delhi.
2. Preethi singh: Investment Management, Himalaya Publishing House, New Delhi.
3. Prasanna Chandra: Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
4. Donald E. Fischer and Ronald J. Jordan: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.
5. HIRT and BLOCK: Fundamentals of Investment Management, McGraw Hill International.
6. Sharpe William F and others: Investments, Prentice Hall, Delhi.

Course Code	MCO 602	Course Name	Human Resource Management	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course provides an understanding of HRM concepts, policies, and practices. It covers acquisition, development, motivation, and maintenance of human resources. The course also addresses emerging HR issues such as knowledge management, virtual organizations, and learning organizations. Students will learn how to apply HRM principles to enhance employee performance and organizational effectiveness. **Learning Outcomes:** Students will be able to: 1. Define HRM, HRD, policies, and explain the changing role of HR managers. 2. Analyze job design, job analysis, HR planning, recruitment, and selection processes. 3. Evaluate training, development, performance appraisal, and career planning practices. 4. Examine compensation management, employee relations, collective bargaining, and trade unions. 5. Assess HRM practices in the knowledge era including knowledge management and virtual organizations.
Unit-I	Introduction
	Human Resources Management (HRM): Concepts - Significance - Objectives - Scope - Functions - Changing role of Human Resource Manager - HRM Policies - Impact of Environment on HRM. Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD.
Unit–II	Acquisition of Human Resource
	Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth - Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) - Methods of Job Analysis. Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning. Recruitment: Objectives - Sources of recruitment - Selection: Concept - Selection - Procedure - Tests 5and Interview - Placement - Induction - Promotion - Transfer.
Unit-III	Developing and Motivating Human Resource
	Training - Assessing training needs - Methods and Evaluation of Training. development: Techniques of Management Development - Evaluating Effectiveness. Performance Management: Concept - Performance Appraisal - Concept- - Traditional and Modern Methods of Appraisal - Concepts of Potential Appraisal, Assessment Centers and Career Planning and Development. Concept of Empowerment - Participative Management: Objectives - Types - Quality Circles - Brief Introduction to forms of Workers Participation in Management in India.
Unit-IV	Maintenance of Human Resources
	Compensation Management: Objectives - Job Evaluation: Concept - Methods - Essentials of Sound Vage Structure - Concepts of Minimum Wage, Living Wage and Fair Wage - Wage Differentials. Employee Relations: Objectives - Discipline: Objectives - Grievance: Causes - Procedure; Trade Unions: Objectives - Role of Trade Union in New Economy - Collective Bargaining: Types - Essential Conditions for the success of Collective Bargaining.

Unit -V	HRM in the Knowledge ERA
	Knowledge Management: Concept - KM Architecture - Knowledge Conversion - Knowledge Management Process. Virtual Organizations: Concept - Features -Types - HR Issues. Learning Organization: Concept - Role of Leader in Learning Organizations.

Learning Resources	
Suggested Readings/ Text Books	1. Aswathappa, K. & Dash, S. (2021) Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill. 2. Chhabra, T. N. & Chhabra, M. (2020). Essentials of Human Resource Management. . Delhi: Sun India Publications. 3. Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley. 4. Dessler G. & Varrkey B.(2020) Human Resource Management, Sixteenth Edition By Pearson Paperback. 5. French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin. 6. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons. 7. Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons 8. Pattanayak, B. Human Resource Management, 6th ed. PHI learning 9. Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.

Group A: Finance & Accounting

Course Code	MCO 621	Course Name	Advanced Management Accounting	Course Category	*C*	Core	L	T	P	C
							3	1	0	4

Course Objective: The course enables students to apply advanced concepts of management accounting for decision-making and control. It covers activity-based costing, variable costing, CVP analysis, budgeting, standard costing, and performance measurement. Students will gain competence in using modern management accounting tools for business analysis and control.

Learning Outcomes: Students will be able to:

1. Explain the scope of management accounting and differentiate it from financial accounting.
2. Apply activity-based costing and emerging costing approaches.
3. Use CVP analysis and variable costing techniques for decision-making.
4. Prepare budgets, apply standard costing, and analyze variances.
5. Evaluate divisional performance and apply balanced scorecard measures.

Unit-I	Introduction to Management Accounting
	Management Accounting - Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost Concepts and Classifications.
Unit–II	Activities Based Costing
	Activity Based Costing (ABC) - Concept and uses; Flow of Costs in ABC; Emerging Costing Approaches; Traditional Costing System vs. ABC.
Unit-III	Variable and Absorption Costing
	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.
Unit-IV	Budgeting
	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, Overhead; Managerial Uses of Variances.
Unit -V	Responsibility Accounting and Divisional Performance Measurement
	Responsibility Accounting and Divisional Performance Measurement - Advantages and Disadvantages of Divisional; Concept of Responsibility Accounting; Responsibility Centres - Cost Centre, Revenue Centre, Profit Centre, Investment Centre, 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. Performance Measurement: Traditional Performance Measures; Balanced Scorecard- Meaning, Perspectives in Balanced Scorecard, Weighting Performance Measures; Requisites of Balanced Scorecard.

Learning Resources	
Suggested Readings/ Text Books	1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall. 2. Homgreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.. 3. Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill. 4. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education. 5. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases.

Course Code	MCO 622	Course Name	Security Analysis and Portfolio Management	Course Category	*C*	Core	L	T	P	C
							3	1	0	4

	Course Objective: The objective of this course is to provide an understanding of methods of security analysis, portfolio construction, and management. It covers valuation of securities, analysis techniques, portfolio revision, and regulatory frameworks. Students will learn to balance risk and return through effective portfolio strategies. **Learning Outcomes:** Students will be able to: 1. Explain investment principles, objectives, and risk components. 2. Analyze the structure of Indian securities markets and mutual funds. 3. Apply fundamental and technical analysis in evaluating securities. 4. Construct, revise, and evaluate investment portfolios using models. 5. Interpret SEBI guidelines and regulatory aspects of portfolio management.
Unit-I	Understanding Investment in Securities
	Meaning of savings and investment, objectives, nature, scope and types of investment, investment environment, and principles of investment, investment avenues, and investment decision process, component of investment risk.
Unit–II	The Indian Securities Market
	Origin and growth of stock market in India, primary market, secondary market, types of traded securities, Screen based trading system, Derivatives markets, Mutual funds- definition, type and present status of Mutual funds in India.
Unit-III	Security Evaluation
	Valuation of bonds, debentures, preferences share and, common stock, fundamental analysis - economic, industry and company, ledinical analysis — trends, indices, indicators and moving averages, Efficient Market Hypothesis - forms and tests.
Unit-IV	Portfolio Management
	Concept and meaning of Portfolio Management, Portfolio - risk and return, diversification and risk, Portfolio construction models- methodology and uses, Portfolio revision, Application of derivatives arid portfolio management, Evaluation of Portfolio reformative.
Unit -V	Regulators of Securities Market
	Securities Contracts (Regulation) Act, 1956, Securities and Exchange Board of India (SEBI) Act 1992, SEBI Guidelines on portfolio management, Depositories Act 1996, Companies Act 2013 and Securities Appellate Tribunal (SAT).

Learning Resources	
Suggested Readings/ Text Books	1. Fredric, Amling: Investment - (Prentice Hall). 2. Edwin, J. Elton at el: Modem Portfolio Theory and Investment Analysis - (John Willey). 3. William, F. Sharpe: Investment - (Prentice Hall). 4. Francis, Jack Clark; Investment Analysis and Management - (McGraw Hill). 5. Graham Dod and Cotte: Security Analysis - Principles and Technique- (McGraw Hill). 6. Herbert B. Mayo: Basic Investment - Dryden Press). 7. Bhalla, K.: Investment Management: SAPM (New Delhi, S. Chand). 8. Avadhani V.A. Investment Manaupmpnt Himalaya Publishing House. 9. National Institute of Securities Markets (2012). Indian Securities Markets.

Course Code	MCO 623	Course Name	International Business Finance	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objectives: This course is designed to provide a comprehensive understanding of the global financial environment and the strategic financial decisions faced by multinational corporations. Students will analyze the mechanics of foreign exchange markets, evaluate methods for managing currency risk, and master international capital budgeting and working capital techniques. Additionally, the course equips learners with practical knowledge of international trade financing mechanisms, global debt and equity instruments, and the operational nuances of Euro-markets. **Learning Outcomes:** Students will be able to: 1. Analyze foreign exchange mechanics, cross-rates, and the Balance of Payments framework. 2. Evaluate and mitigate currency risk exposures using forwards, futures, options, and swaps. 3. Appraise international capital budgeting projects and optimize multinational working capital decisions. 4. Utilize global debt/equity instruments and Letters of Credit to secure international trade. 5. Explain Euro-market mechanisms and the strategic use of ADRs and GDRs for capital sourcing.
Unit-I	The Global Financial Environment
	International Monetary System: History of the gold standard, Bretton Woods, and the current floating exchange rate system; Balance of Payments (BOP): Understanding current account, capital account and financial accounts, BOP Deficit and Surplus; Foreign Exchange Markets: Mechanics of spot and forward markets, cross-rates, bid-ask spreads, and currency arbitrage.
Unit–II	Foreign Exchange Risk Management
	Types of Exposure: Identifying and measuring translation, transaction, and economic exposures; Hedging Tools: Managing currency risk using forward contracts, money market hedges, currency futures, and options; Swap Agreements: Utilizing interest rate and currency swaps to manage long-term financial liabilities.
Unit-III	Multinational Corporate Finance & Operations
	International Capital Budgeting: Evaluating the viability of foreign direct investments (FDI) and managing country/political risk; International Working Capital Management: Cash management, international cash pooling and managing receivables/payables across multiple subsidiaries; Cost of Capital & Taxation: Calculating the weighted average cost of capital (WACC) for a multinational corporation (MNC) and understanding international tax havens versus transfer pricing.
Unit-IV	International Banking and Trade Finance
	Global Debt and Equity Markets: Accessing Eurobonds, Eurocurrency markets, and foreign stock listings. EXIM Financing: Procedures, documentation, and the use of Letters of Credit (LCs) to secure international trade.
Unit -V	International Financial Market
	Euro-markets: The origin, growth, and mechanisms of the Eurocurrency, Euro credit, and Eurobond markets; Global Equity Markets: International stock listings, American Depositary Receipts (ADRs), and Global Depositary Receipts (GDRs).

Learning Resources	
Suggested Readings/ Text Books	1. Madura, J. (2021). *International financial management* (14th ed.). Cengage Learning. 2. Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2021). *Multinational business finance* (15th ed.). Pearson. 3. Shapiro, A. C., & Hanouna, P. (2019). *International corporate finance* (6th ed.). Wiley. 4. Pilbeam, K. (2018). *International finance* (5th ed.). Palgrave Macmillan. 5. Apte, P. G. (2017). *International financial management* (8th ed.). McGraw Hill Education. 6. Eun, C. S., & Resnick, B. G. (2021). *International financial management* (9th ed.). McGraw Hill. 7. Jeevanandam, C. (2016). *Foreign exchange and risk management*. Sultan Chand & Sons

Group B: Management (Marketing and Industrial Relations)

Course Code	MCO 631	Course Name	Industrial Relations & Labour Laws	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course introduces students to industrial relations frameworks, trade unionism, collective bargaining, and dispute resolution. It emphasizes labour legislation, workers' participation, and the role of the state in industrial relations. The aim is to equip students with skills to manage industrial conflicts and foster harmonious relations at workplace. **Learning Outcomes:** Students will be able to: 1. Explain approaches to industrial relations and causes of industrial conflict. 2. Analyze trade unionism in India, its challenges, and political influences. 3. Evaluate industrial relations systems, rights, and role of state and policies. 4. Examine mechanisms for prevention and resolution of industrial disputes. 5. Assess collective bargaining, worker participation, and related labour legislations.
Unit-I	Approaches to industrial relations, Dynamics of Industrial Conflict
	Unfair labour practices and victimization, industrial work force analysis, size and composition, problems of commitment, trade unionism, theories, structures, types and growth, trade union in developing economy.
Unit–II	Trade Union Movement in India. Issues in Trade Unionism, Democratic Unionism, Problems
	Size structure, finance problem of leadership, political influence on trade unions, workers education, the trade union rivalry and reorganization, employers' organization, role of trade union in the changed economic scepters.
Unit-III	Management Vs Union, Rights, Unions and Technological Change
	Industrial relation systems, role of state in Industrial relations industrial relations and labour policy since independence, instruments of economic collection, discipline, domestic enquiry, grievance procedure and disciplinary action, principle of natural Justice.
Unit-IV	Machinery for Prevention of Industrial Disputes
	Welfare officer, works committees, joint management council, ethnical codes methods of selling industrial disputes mediation, arbitration adjudication, tripartite and bipartite machinery.
Unit -V	Collective bargaining workers' Participation in Management
	Labour-Management Co-operation, industrial relations and related legislation with special reference to industrial disputes act, 1947 labour welfare and social security.

Learning Resources	
Suggested Readings/ Text Books	1. Memoria C.B.: Dynamics of Industrial Relations, Himalaya Publishing House, Mumbai. 2. Srivastava S.C.: Industrial Relations and labour Law, Vikas Publishing House, New Delhi. 3. Mehrotra S.N.: Labour Problems in India, S.Chand Co., New Delhi. 4. Davar, S.S.: Personnel Management and Industrial Relation, Vikas publishing House, New Delhi. 5. Johri C.K.: Issues in Indian Labour Policy, S. Chand and Co., New Delhi. 6. Dale Yoder: Industrial Relations & Personnel Management, Prentice Hall of India, New Delhi.

Course Code	MCO 632	Course Name	International Marketing	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: The course aims to familiarize students with planning and executing international marketing strategies. It covers entry modes, product and pricing decisions, promotional techniques, and market selection. Students will understand the challenges and opportunities of marketing in the global context and develop skills to compete internationally. Learning Outcomes: Students will be able to: 1. Explain basic concepts, opportunities, and entry modes in international marketing. 2. Analyze planning, product, pricing, and promotion strategies in foreign markets. 3. Apply techniques such as exporting, joint ventures, and counter trade. 4. Evaluate organization and control of international marketing operations. 5. Assess foreign market selection, IT applications, and emerging issues in international marketing.
Unit-I	Introduction
	Basic concepts, decision framework, analysing marketing opportunities – collection and analysis of marketing information, modes of entering overseas markets.
Unit–II	Planning and Promotion
	Planning international marketing operations, product policies, distribution channels, pricing decisions, promotion and trade fairs, advertising and publicity.
Unit-III	Process and Techniques
	International marketing process and techniques - direct exporting, counter trade licensing, sub-contracting, joint ventures.
Unit-IV	Organization and Control
	Organization and control of international marketing operations, international tendering, procurement for exports export information system.
Unit -V	Foreign Market Selection and Emerging Issues
	Selection of foreign markets, information technology and international marketing online marketing, marketing research, consumer behaviour, social, ethical and legal aspects of marketing in India and abroad.

Learning Resources	
Suggested Readings/ Text Books	1. Kramer R.L.: International Marketing - (South Western). 2. Terpstra Vem: International Marketing (Dryden Press). 3. Phillip R. Cateora & John M. Hess: International Marketing - (Richard D. Irwin). 4. Gordon E. Miracle & Gerald S. Album: International Marketing management /Pin faord TrxvinA 5. Carson, David: International Market - A Co-operating System Approach - (John Wiley). 6. Vsudeva P.K.: International Marketing: Excel Books, New Delhi.

Course Code	MCO 633	Course Name	Human Resource Development (HRD)	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objective: This course equips master-level students with a strategic understanding of HRD, Talent Management, and Knowledge Management within modern organizations. Students will analyze adult learning and human capital theories to foster a supportive, trust-based workplace culture. The curriculum develops practical skills in conducting training needs analyses, mapping competencies, and utilizing data-driven evaluation frameworks. Additionally, students will learn to manage high-potential talent pipelines, design knowledge-sharing systems, and leverage emerging digital and AI technologies. Ultimately, the course builds the strategic capabilities required to align human development interventions with overarching corporate business goals. **Learning Outcomes:** Students will be able to: 1. Apply foundational human capital and learning network theories to build and foster a supportive, strategic HRD climate. 2. Conduct a comprehensive Training Needs Analysis (TNA) and utilize competency mapping and Kirkpatrick's metrics to design high-impact training programs. 3. Formulate structured individual development interventions, including performance coaching, succession pathways, and workplace wellness programs. 4. Deploy the 9-Box Talent Grid and Nonaka's SECI model to capture tacit knowledge and retain high-potential organizational assets. 5. Align organizational learning initiatives with corporate strategy using the Balanced Scorecard while integrating AI workflows into global HRD spaces
Unit-I	Foundations, Theories & Climate of HRD
	Concept & Scope: Definitions of HRD; clear distinctions between HRM and HRD; the HRD Matrix; Theoretical Frameworks: Human Capital Theory, Screening Theory, Social Capital Theory, and Systems Theory applied to HRD; HRD Climate: Fostering a supportive work culture, organizational trust, and Andragogy (adult learning principles); HRD Roles: Responsibilities of the HRD professional as a facilitator, change agent, and strategic partner.
Unit–II	The HRD Process & Competency Mapping
	Needs Assessment: Training Needs Analysis (TNA) across organizational, operational, and individual levels; Program Design & Delivery: Setting objectives; balancing traditional methods (on-the-job training, action learning) with modern E-learning platforms; Evaluation Metrics: Measuring training impact using Kirkpatrick's 4-Level Evaluation Model and ROI frameworks; Competency Mapping: Frameworks and step-by-step methods for mapping behavioral and technical skills to drive role mastery.
Unit-III	Employee Growth & Career Development
	Performance vs. Potential: Evaluating current output versus measuring future growth capacity; Career Lifecycles: Career planning stages, succession planning, and lateral development; Coaching & Mentoring: Coaching analysis and skills to improve performance; structuring formal mentor-mentee relationships; Counseling & Wellness: Employee Assistance Programs (EAPs), stress management, and workplace wellness initiatives.
Unit-IV	Talent Architecture & Knowledge Management (KM)
	Talent Management Ecosystems: Using the Talent Management Grid (9-Box Matrix); strategies for attracting, developing, and retaining top talent; KM Foundations: Explicit vs. Tacit knowledge; unique challenges of managing modern knowledge workers; The KM Process: Knowledge creation, sharing, and dissemination via Nonaka's SECI model; Practical KM Tools: Knowledge capturing techniques (Brainstorming, Concept Mapping); conducting Knowledge Audits and Gap Analysis.
Unit -V	Strategic HRD & Digital Trends
	Learning Organizations: Building an adaptable culture; distinguishing individual learning from systemic organizational learning; Strategic Frameworks: Aligning HRD with corporate business strategy using the Balanced Scorecard and the People Capability Maturity Model (PCMM); Digitalization & AI (Recent Trends): Integrating HR analytics, data telemetry, and AI/Generative AI workflows to personalize employee learning paths; Global HRD & Ethics: Cross-cultural training for diverse workforces; Virtual HRD; managing professional ethics and compliance.

Learning Resources	
Suggested Readings/ Text Books	1. *Human Resource Development* by Jon M. Werner (Werner, n.d.). 2. *The Talent Management Handbook: Creating Organizational Excellence by Identifying, Developing, and Promoting Your Best People* by Lance A. Berger and Dorothy R. Berger (People, 2012). 3. *Knowledge Management in Theory and Practice* by Kimiz Dalkir (MIT Press) (Dalkir, 2013; Othman, 2023). 4. *Handbook of Human Resource Development* by Neal E. Chalofsky, Tonette S. Rocco, and Lane K. Morris (Chalofsky). 5. *Armstrong's Handbook of Strategic Human Resource Management* by Michael Armstrong and Stephen Taylor (Armstrong & Taylor, as cited in Zahrani, 2026).

SEMESTER II

Course Code	MCO 603	Course Name	Accounting Theory & Reporting	Course Category	C	Core	L	T	P	C
							3	1	0	4

Course Objective: The course aims to provide knowledge of accounting theory, income measurement, and financial reporting. It examines GAAP, accounting standards, reporting frameworks, and issues in corporate financial reporting. Students will gain insights into human resource accounting, social reporting, and reporting practices in non-profit organizations.

Learning Outcomes: Students will be able to:

1. Explain accounting theories, GAAP, and Indian accounting standards.
2. Analyze concepts of income measurement and accounting standard-setting.
3. Evaluate nature, objectives, and qualitative characteristics of financial reporting.
4. Assess corporate reporting issues including price changes and foreign translation.
5. Interpret HR accounting, social reporting, and public sector reporting practices.

Unit-I	Accounting Theory
	Nature; classification of Accounting Theory; Different Approaches to Theory construction; Factors Influencing Accounting Environment; Measurement in Accounting. Accounting principles; GAAP; selection of Accounting Principles; AS-I Disclosure of Accounting Policies; Indian Accounting standards.
Unit–II	Income Concepts
	Different concepts of Income Measurement; Recipients of Net Income, Accounting Standard setting: Benefits; Standard Setting by whom; comparison of standard Setting in India, USA and UK.
Unit-III	Reporting
	Meaning, Nature and Objectives; Benefits, general purpose and specific purpose Report, Qualitative characteristics of accounting information; Financial and Non-financial Reports conceptual Framework – FASB & IASB.
Unit-IV	Issues in Corporate Financial Reporting
	Accounting for changing prices, segment reporting, inter reporting, foreign currency translation.
Unit -V	Issues in Human Resource
	Human Resource Accounting; Social Reporting, Financial Reporting in Not – for – profit and public Sector Organizations

Learning Resources	
Suggested Readings/ Text Books	1. Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases*, McGraw Hill, 1999 2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis, Text Readings and Cases, John Wiley and Sons, 2005. 3. Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books, 2000. 4. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2008. 5. L.S. Porwal, Accounting Theory, TMH, 2000.

Course Code	MCO 604	Course Name	Strategic Management	Course Category	C	Core	L	T	P	C
							3	1	0	4

	Course Objectives: This course is designed to develop a comprehensive understanding of the concepts, theories, and practices of strategic management in contemporary organizations. It aims to equip students with the analytical skills required to assess internal capabilities and external business environments, formulate appropriate strategic alternatives, and implement strategies effectively. The course further seeks to enhance students' understanding of strategic leadership, innovation, organizational change, corporate governance, and sustainability. Through the study of strategic frameworks and real-world business situations, students will develop the ability to make informed strategic decisions that contribute to organizational competitiveness, growth, and long-term success. **Learning Outcomes:** Students will be able to: 6. Explain the fundamental concepts, theories, strategic intent, and governance mechanisms that influence organizational strategy and competitive advantage. 7. analyze internal and external business environments using strategic frameworks to identify strategic opportunities and challenges. 8. Formulate and evaluate business-level, corporate-level, and international strategies for organizational growth and competitiveness. 9. Apply appropriate implementation frameworks to align organizational structure, culture, innovation, and change initiatives with strategic objectives. 10. Assess organizational performance and strategic effectiveness through leadership, evaluation, control, and sustainability-oriented approaches.
Unit-I	Foundations of Strategic Management
	Introduction to Strategic Management: Nature, scope, importance, and strategic management process; Concept and Definitions of Strategy: Mintzberg's 5 Ps of Strategy, Strategic intent and strategic thinking; Vision, Mission, Objectives, and Core Values; Strategic Intent and Goal Formulation: Balancing organizational and individual goals; Theories and Perspectives of Strategy: Porter's Competitive Strategy Framework, Resource-Based View (RBV), Dynamic Capabilities Approach; Value Creation and Core Competencies: Value Chain Analysis, Core competency identification.
Unit–II	Environmental Scanning & Strategic Analysis
	External Environment Analysis: PESTLE/PESTEL Analysis , Industry life cycle analysis; Industry and Competitive Analysis: Porter's Five Forces Model , Strategic groups analysis; Competitive and Market Analysis: Competitor profiling , 5 Cs Framework (Company, Customers, Competitors, Collaborators, Context). Internal Environment Appraisal: Resources and capabilities analysis, Core competencies and competitive advantage. Strategic Diagnostic Tools: SWOT Analysis , TOWS Matrix, Collaborator and stakeholder mapping.
Unit-III	Strategy Formulation & Growth Strategies
	Business-Level Strategies: Cost leadership, Differentiation, Focus strategies; Corporate-Level Strategies: Diversification Vertical and horizontal integration, Strategic alliances and joint ventures; Portfolio and Strategic Planning Tools: BCG Matrix ; GE/McKinsey Nine-Cell Matrix, Synergy analysis. International and Global Strategies: Modes of foreign market entry, Global, multinational, and transnational strategies; Innovation and Growth Strategies: Business model innovation, Platform economics and digital ecosystems; corporate venturing and start-up scaling strategies.
Unit-IV	Strategy Implementation, Innovation & Organizational Alignment
	Strategy Implementation: Aligning structure with strategy, Organizational design and restructuring; Organizational Alignment Frameworks, McKinsey 7S Framework, Organizational culture and strategic fit; Change Management and Agile Organizations: Managing strategic change, Agile operational models; Innovation and Strategic Agility: Continuous innovation, Technology disruptions and digital

	transformation , AI and emerging technologies in strategic management; Corporate Restructuring Strategies: Mergers and acquisitions (M&A) , Divestitures Turnaround management , Defense against hostile takeovers.
Unit -V	Strategic Leadership, Evaluation & Control
	Strategic Leadership: Role of CXOs and top management, Emotional intelligence in leadership, , Managing stakeholder expectations and corporate narratives; Strategic Negotiation and Corporate Diplomacy: Negotiation planning and execution , Managing strategic partnerships and conflicts; Strategic Evaluation and Control: Strategy evaluation process, Balanced Scorecard ,Key Performance Indicators (KPIs) , Du Pont Control Model and financial metrics; Monitoring and Contingency Planning: Managing resource conflicts, Strategic control systems; Sustainability and Future Trends in Strategic Management: Green and sustainable strategic planning , Adapting to mega trends and disruptive environments;

Learning Resources	
Suggested Readings/ Text Books	1. David, F. R., David, F. R., & David, M. E. (Latest Edition). *Strategic Management: A Competitive Advantage Approach, Concepts and Cases*. Pearson Education. 2. Thompson, A. A., Peteraf, M. A., Gamble, J. E., & Strickland, A. J. (Latest Edition). *Crafting and Executing Strategy: The Quest for Competitive Advantage*. McGraw-Hill Education. 3. Kazmi, A. (Latest Edition). *Strategic Management and Business Policy*. McGraw-Hill Education (India). 4. Wheelen, T. L., Hunger, J. D., Hoffman, A. N., & Bamford, C. E. (Latest Edition). *Strategic Management and Business Policy: Globalization, Innovation and Sustainability*. Pearson Education. 5. Porter, M. E. (2008). *Competitive Strategy: Techniques for Analyzing Industries and Competitors*. Free Press. 6. Grant, R. M. (Latest Edition). *Contemporary Strategy Analysis*. Wiley India. 7. Barney, J. B., & Hesterly, W. S. (Latest Edition). *Strategic Management and Competitive Advantage: Concepts and Cases*. Pearson Education. 8. Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (Latest Edition). *Strategic Management: Competitiveness and Globalization*. Cengage Learning.

Course Code	MCO 605	Course Name	Research Methodology	Course Category	C	Core	L	T	P	C
							2	0	0	2

	Course Objective: This course equips students with research skills and methodologies required for academic and applied business research. It covers research design, data collection, sampling, hypothesis testing, and data analysis techniques. Students will learn to prepare research reports with integrity and academic rigor. The dissertation component provides hands-on experience in conducting independent research. **Learning Outcomes:** Students will be able to: 1. Explain the research process, types of research, and hypothesis formulation. 2. Design research projects and collect primary and secondary data. 3. Apply sampling methods and determine appropriate sample size. 4. Analyze data using statistical tools and interpret results. 5. Prepare structured research reports and dissertations following ethical standards.
Unit-I	Introduction to Research
	Definition: nature of scope of Research/ The Research Process; Types of research; Hypothesis Formulation; Developing Research Proposal; Ethical issues in Research.
Unit–II	Research Design and Data Collection
	Types of Research Design; Secondary and Primary Data; Primary Data Collection Instruments – Questionnaire Designing; Schedule; Observation methods; Qualitative Research; Measurement and scaling.
Unit-III	Sample Design
	Defining the Universe and Sampling Unit; Sampling Frame; Probability and Non-Probability Sampling Methods; Sample Size Determination.
Unit-IV	Data Analysis, Interpretation and Preparation
	Data Editing and Coding; Tabulation; Hypothesis Testing; Analysis of Variance, Test, Correlation, Regression and Factor Analysis, Report Preparation and Presentation.

Learning Resources	
Suggested Readings/ Text Books	1. Donald, R. Cooper and Parmela, S. Schindler (2003): Business Research Methods. Tata Mc Graw Hill. 2. Kothari C.r. (2004). Research Methodology Methods and Techniques. Wishwa Prakashan. 3. Malhotra, Naresh K. (4th Edition, 2004): Marketing Research. Pearson Education Pvt. Ltd. 4. Richard, I Levin (2003): Statistics for Management, PHI, Delhi

GROUP A- Finance & Accounting

Course Code	MCO 624	Course Name	Strategic Cost Management	Course Category	C	Core	L	T	P	C
							3	1	0	4

Course Objective: This course provides an understanding of modern cost management concepts and techniques. It emphasizes installation of costing systems, process costing, TQM, transfer pricing, and strategic approaches to cost management. The course prepares students to apply cost management in decision-making and control for competitive advantage.

Learning Outcomes: Students will be able to:

1. Explain costing system installation and cost control techniques.
2. Apply process costing, JIT, and activity-based costing methods.
3. Analyze uniform costing and inter-firm comparisons.
4. Examine TQM practices and quality cost management.
5. Apply strategic cost tools such as transfer pricing, target costing, and inflation accounting.

Unit-I	Installation of Costing System
	Installation of costing system, records required to maintain under the companies Act, Management control and information system, cost reduction and cost control techniques, control over wastages, spoilage and defectives.
Unit–II	Costing Methods
	Methods of costing, product costing process costing, treatment of equivalent production, computation of inter process profit & its advantages and disadvantages, JIT costing, Activity based costing.
Unit-III	Uniform costing & Interfirm comparisons
	Uniform costing meaning. Objectives & Requisites of Uniform costing, Uniform cost manual, benefits of Uniform costing, Interfirm comparisons meaning, objectives & procedures of Interfirm comparisons, Advantages and limitations.
Unit-IV	Total Quality Management
	TQM - meaning and characteristics, type of quality cost, traditional and modem view of quality, measuring quality cost, Reporting Quality cost, success factors for TQM, Implementing TQM, Quality cost information and managerial decision making
Unit -V	Strategic cost Management
	Transfer pricing - Introduction, advantages and disadvantages, setting transfer pricing - negotiated transfer pricing, cost-based transfer pricing, target coasting introduction, concept, object, comparison between target costing and cost-plus pricing, inflation accounting - meaning, features, conversion of Income statement, B/S, stocks and Net Assets block using current purchasing power method.

Learning Resources

Suggested Readings/ Text Books	1. Blocher, E., Stout, D., Juras, P., & Smith, S. (2025). *Cost Management: A Strategic Emphasis* (10th ed.). McGraw-Hill Higher Education. 2. Shank, J. K., & Govindarajan, V. (1993). *Strategic Cost Management: The New Tool for Competitive Advantage*. Free Press. 3. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2012). *Cost Accounting: A Managerial Emphasis* (14th ed.). Pearson. 4. Cokins, G. (2015). *Activity-Based Cost Management: An Executive's Guide*. Wiley. 5. Atkinson, A. A., Banker, R. D., Kaplan, R. S., & Young, S. M. (2001). *Management Accounting* (3rd ed.). Pearson.

Group-B Management (Marketing and Industrial Relations)

Course Code	MCO 634	Course Name	Consumer Behaviour & Marketing Research	Course Category	C	Core	L	T	P	C
							5	1	0	6

Course Objective: The course provides an understanding of consumer behaviour theories and marketing research techniques. It covers motivation, perception, learning, attitudes, and models of consumer behaviour. Students will learn research processes, tools, and techniques to study consumer behaviour and market trends. The objective is to help students make informed marketing decisions through systematic research.

Learning Outcomes: Students will be able to:

1. Explain concepts of consumer behaviour, needs, motivation, and decision-making.
2. Apply models of consumer behaviour including economic, cognitive, and emotional views.
3. Analyze determinants of behaviour such as motivation, perception, and personality.
4. Apply marketing research processes, tools, and scaling techniques.
5. Design and conduct consumer research projects and prepare research reports.

Unit-I	Introduction to Consumer Behaviour
	Consumer behaviour - Consumer needs and motivation - Stages in Consumer decision making - Types of Consumer decision making - Consumers shopping styles and trends - Information search and consumers decision making - Information search and marketing strategies - Dimensions of information search - Impulse Buying of Consumer.
Unit–II	Models of Consumer Behaviour
	Models of consumers - Four views of consumer decision making: Economic, Passive, Cognitive, Emotional - Howard sheth Model - Engel, Kollat and Black Well Model - Case studies with reference to India.
Unit-III	Determinants of Consumer Behaviour
	Motivation: Abraham Maslow's need Herzberg's two factor theory - Sigmund Freud's Psychoanalytical model of Motivation. Perception: Selective attention - Exposure and Subliminal perception - Perception Process - Factors for deceptional distortion. Learning: Pavlovian & Skinner's approaches in Stimulus Response Theories - Leon Festinger's Cognitive Dissonance Theory. Beliefs and Attitudes: Cognitive - Affective and Action oriented Attitude. Consumer personality: Theories of personality.
Unit-IV	Introduction to Marketing Research
	Meaning- Marketing Research - Need and importance - Marketing research and marketing Information systems - Marketing research process -Steps in marketing research - Forecasting and marketing research - Basic tools used in marketing research including Focus group method, Survey Methods - Measurement and scaling - Questionnaire Design.
Unit -V	Planning the Research Project
	Problem formulation - Research objectives - Statement of Hypothesis - Research problem - Research Design - Components of research design - Data Collection Techniques - Sample Design - Data Collection - Analysis and Interpretation - Research Report - Components of the Research Plan - Report writing.

Learning Resources	
Suggested Readings/ Text Books	1. Leon and Schiffman and Leslie Lazar Knuk: Consumer Behavior, Pearson 2. Blackwell: Consumer Behaviour, Thomson 3. Suja Nair: Consumer Behaviour, Himalaya Publishers. 4. Assael: Consumer Behaviour, 6e Thomson 5. Paul, Donald, Herald: Research for Marketing decisions, Prentice Hall (India) 6. Zikmund: Exploring Marketing Research, Be, Thomson 7. Naresh K.Malhotra: Marketing Research, An applied Orientation, Pearson Education Asia. Churchill: Marketing Research, Thomson.

N. Jayanti