

ACADEMIC CURRICULUM AND SYLLABUS
ONE-YEAR POST GRADUATE PROGRAMME

MASTER OF COMMERCE
(M.COM)

One Year (Full-Time)

Learning Outcome Based Curriculum Framework

DEPARTMENT OF COMMERCE
SCHOOL OF BUSINESS STUDIES



DHANAMANJURI
U N I V E R S I T Y

(Estd. Under Dhanamanjuri University Act, 2017)

Dhanamanjuri University
Imphal, Manipur-795001, India

As. 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
13.	VAC/AEC	000	VAC/AEC	2	0	0	2	2
Group 1: Finance and Accounting								
14.	DSE	MCO 624	Strategic Cost Management	3	1	0	4	4
Group 2: Management (Marketing and Industrial Relations)								
15.	DSE	MCO 634	Consumer Behaviour & Marketing Research	3	1	0	4	4
Total Credit								42

7. Program Articulations Matrix (PAM)											
<i>Sl.no</i>	<i>Course Name</i>	<i>Program Learning Outcomes</i>									
		PLO 1	PLO 2	PL O3	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.
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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 and 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 Wage 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.
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Group A: Finance & Accounting

Course Code	MCO 621	Course Name	Advanced Management Accounting	Course Category	C	Core	L 3	T 1	P 0	C 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.
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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, technical 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 and portfolio management, Evaluation of Portfolio performance.									
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 et al: Modern Portfolio Theory and Investment Analysis - (John Wiley). 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 Management Himalaya Publishing House. 9. National Institute of Securities Markets (2012). Indian Securities Markets.
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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.
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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.
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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. <i>Human Resource Development</i> by Jon M. Werner (Werner, n.d.). 2. <i>The Talent Management Handbook: Creating Organizational Excellence by Identifying, Developing, and Promoting Your Best People</i> by Lance A. Berger and Dorothy R. Berger (People, 2012). 3. <i>Knowledge Management in Theory and Practice</i> by Kimiz Dalkir (MIT Press) (Dalkir, 2013; Othman, 2023). 4. <i>Handbook of Human Resource Development</i> by Neal E. Chalofsky, Tonette S. Rocco, and Lane K. Morris (Chalofsky). 5. <i>Armstrong's Handbook of Strategic Human Resource Management</i> 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, <i>Accounting: Text and Cases</i>, McGraw Hill, 1999 2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, <i>Financial Accounting Theory and Analysis, Text Readings and Cases</i>, John Wiley and Sons, 2005. 3. Ahmed Riahi Belkaoui, <i>Accounting Theory</i>, Quorm Books, 2000. 4. Jawahar Lal, <i>Accounting Theory and Practice</i>, Himalaya Publishing House, 2008. 5. L.S. Porwal, <i>Accounting Theory</i>, TMH, 2000.
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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). <i>Strategic Management: A Competitive Advantage Approach, Concepts and Cases</i>. Pearson Education. 2. Thompson, A. A., Peteraf, M. A., Gamble, J. F., & Strickland, A. J. (Latest Edition). <i>Crafting and Executing Strategy: The Quest for Competitive Advantage</i>. McGraw-Hill Education. 3. Kazmi, A. (Latest Edition). <i>Strategic Management and Business Policy</i>. McGraw-Hill Education (India). 4. Wheelen, T. L., Hunger, J. D., Hoffman, A. N., & Bamford, C. E. (Latest Edition). <i>Strategic Management and Business Policy: Globalization, Innovation and Sustainability</i>. Pearson Education. 5. Porter, M. E. (2008). <i>Competitive Strategy: Techniques for Analyzing Industries and Competitors</i>. Free Press. 6. Grant, R. M. (Latest Edition). <i>Contemporary Strategy Analysis</i>. Wiley India. 7. Barney, J. B., & Hesterly, W. S. (Latest Edition). <i>Strategic Management and Competitive Advantage: Concepts and Cases</i>. Pearson Education. 8. Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (Latest Edition). <i>Strategic Management: Competitiveness and Globalization</i>. 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 Pamela, 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 modern 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 costing 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). <i>Cost Management: A Strategic Emphasis</i> (10th ed.). McGraw-Hill Higher Education. 2. Shank, J. K., & Govindarajan, V. (1993). <i>Strategic Cost Management: The New Tool for Competitive Advantage</i>. Free Press. 3. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2012). <i>Cost Accounting: A Managerial Emphasis</i> (14th ed.). Pearson. 4. Cokins, G. (2015). <i>Activity-Based Cost Management: An Executive's Guide</i>. Wiley. 5. Atkinson, A. A., Banker, R. D., Kaplan, R. S., & Young, S. M. (2001). <i>Management Accounting</i> (3rd ed.). Pearson.
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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.
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