

**JAGANNATH BAROOAH  
COLLEGE  
(AUTONOMOUS)**

**DEPARTMENT OF COMMERCE**



**MASTER OF COMMERCE  
(M.COM)**

**SYLLABUS**

**(Revised syllabus w.e.f June, 2019)**

**Preamble:**

Jagannath Barooah College, briefly J. B. College is a premier institute of higher education located in Jorhat, a city with rich cultural heritage and glorious historical background in the upper part of the Brahmaputra Valley of Assam. Since its inception in 1930, the college has already marched a long way and has celebrated its “Platinum Jubilee” in the year 2005. The institute has already been accredited by NAAC (National Assessment and Accreditation Council) in 2003 and awarded B+ grade on the basis of its performance in the field of higher education.

**Eligibility for Admission:**

Candidates who fulfil the following conditions are eligible for admission to this programme i.e. Bachelor’s degree from any recognized University i.e. B.Com/BBA/BBM in Commerce or Business Administration, Foreign trade with minimum 40% marks shall be held eligible for admission to M.Com degree.

**Medium of Instruction:**

English shall be the medium of instructions.

**Duration and Structure of Programme:**

The M.Com. Degree programme shall be of 2 years’ duration divided into two parts, i.e. Part I and Part II; each part consists of 2 semesters.

| Semester     | Core                        | Discipline Specific Elective    | Generic Elective                       | Ability Enhancement Course | Total Credit      |
|--------------|-----------------------------|---------------------------------|--|----------------------------|-------------------|
| I            | 3 Course x 4 Credit         | 1 Course x 4 Credit each        | -                                      | 1 Course x 2 Credit        | 18 Credit         |
| II           | 3 Course x 4 Credit         | 1 Course x 4 Credit each        | 1 Course x 4 Credit                    | -                          | 20 Credit         |
| III          | 3 Course x 4 Credit         | 1 Course x 4 Credit each        | 1 Course x 4 Credit                    | 1 Course x 2 Credit        | 22 Credit         |
| IV           | 3 Course x 4 Credit         | 1 Course x 4 Credit each        | -                                      | -                          | 16 Credit         |
| <b>TOTAL</b> | <b>12 Course x 4 Credit</b> | <b>4 Course x 4 Credit each</b> | <b>Minimum Credit in the Programme</b> |                            | <b>76 Credits</b> |

| <b>Subject Code</b> | <b>Core Subject</b>                          | <b>Credits</b> |
|---------------------|--|----------------|
| COMC101             | Managerial Economic                          | 4              |
| COMC102             | Managerial Accounting                        | 4              |
| COMC103             | Organizational Theory and Behaviour          | 4              |
| COMC201             | Quantitative Techniques for Business         | 4              |
| COMC202             | Financial Management & Policy                | 4              |
| COMC203             | Insurance and Risk Management                | 4              |
| COMC301             | Business Strategy                            | 4              |
| COMC302             | Business Entrepreneurship                    | 4              |
| COMC303             | Direct Tax                                   | 4              |
| COMC401             | Business Ethics                              | 4              |
| COMC402             | Research Methodology                         | 4              |
| COMC403             | Project Work                                 | 4              |
| <b>Subject Code</b> | <b>Discipline Specific Elective Subjects</b> | <b>Credits</b> |
|                     | <b>Accounting &amp; Finance:</b>             | 4              |
| COMD101.1           | GST  | 4              |
| COMD201.1           | Security Analysis & Portfolio Management     | 4              |
| COMD301.1           | International Financial System               | 4              |
| COMD401.1           | Advance Cost & Management Accounting         | 4              |
|                     | <b>Marketing:</b>                            |                |
| COMD101.2           | Marketing Management                         | 4              |
| COMD201.2           | Advertisement & Sale Management              | 4              |
| COMD301.2           | Consumer Behaviour                           | 4              |
| COMD401.2           | Supply Chain Management & Logistics          | 4              |
|                     | <b>Human Resource Management:</b>            |                |
| COMD101.3           | Human Resource Development                   | 4              |
| COMD201.3           | Management of Industrial Relations           | 4              |

|           |                                     |   |
|-----------|-------------------------------------|---|
| COMD301.3 | Strategic Human Resource Management | 4 |
| COMD401.3 | Compensation Management             | 4 |

| <b>Subject Code</b> | <b>Generic Elective Subjects:</b> | <b>Credits</b> |
|---------------------|-----------------------------------|----------------|
| COMG201             | Stock Market                      | 2              |
| COMG301             | Personality Development           | 2              |

  

| <b>Subject Code</b> | <b>Ability Enhancement Course:</b> | <b>Credits</b> |
|---------------------|------------------------------------|----------------|
| COMA101             | Environmental Studies/SPSS         | 2              |
| COMA301             | Reasoning & Aptitude               | 2              |

**Semester – I**

| Course                             | Paper No.     | Title of the Paper  | Marks                |                     |             | Credit     |
|------------------------------------|---------------|---|----------------------|---------------------|-------------|------------|
|                                    |               |   | Term End Examination | Internal Evaluation | Total Marks |            |
| Core                               | COMC101       | Managerial Economics  | 60                   | 40                  | 100         | 4          |
|                                    | COMC102       | Managerial Accounting   | 60                   | 40                  | 100         | 4          |
|                                    | COMC103       | Organizational Theory and Behaviour                             | 60                   | 40                  | 100         | 4          |
| Discipline Specific Elective (DSE) | COMD101<br>.1 | <b><u>Specialization: Accounting &amp; Finance</u></b><br>GST   | 60                   | 40                  | 100         | 4          |
|                                    | COMD101<br>.2 | <b><u>Specialization: Marketing</u></b><br>Marketing Management | 60                   | 40                  | 100         | 4          |
|                                    | COMD101<br>.3 | <b><u>Specialization: HRM</u></b><br>Human Resource Development | 60                   | 40                  | 100         | 4          |
| Generic Elective (GC)              | -             | -   | -                    | -                   | -           | -          |
| Ability Enhancement Courses (AEC)  | COMA101       | Introduction to SPSS  | 60                   | 40                  | 100         | 2          |
| <b>TOTAL</b>                       |               |   |                      |                     | <b>500</b>  | 18 Credits |

**Semester – II**

| Course                             | Paper No. | Title of the Paper   | Marks                |                     |             | Credit    |
|------------------------------------|-----------|--|----------------------|---------------------|-------------|-----------|
|                                    |           |  | Term End Examination | Internal Evaluation | Total Marks |           |
| Core                               | COMC 201  | Quantitative Techniques for Business   | 60                   | 40                  | 100         | 4         |
|                                    | COMC202   | Financial Management and Policy  | 60                   | 40                  | 100         | 4         |
|                                    | COMC203   | Financial Planning/Insurance and Risk Management   | 60                   | 40                  | 100         | 4         |
| Discipline Specific Elective (DSE) | COMD201.1 | <b><u>Specialization: Accounting &amp; Finance</u></b><br>Security Analysis and Portfolio Management | 60                   | 40                  | 100         | 4         |
|                                    | COMD201.2 | <b><u>Specialization: Marketing</u></b><br>Advertising and Sales Management                          | 60                   | 40                  | 100         | 4         |
|                                    | COMD201.3 | <b><u>Specialization: HRM</u></b><br>Management of Industrial Relations                              | 60                   | 40                  | 100         | 4         |
| Generic Elective (GC)              | COMG201   | Capital Market   | 60                   | 40                  | 100         | 4         |
| Ability Enhancement Courses (AEC)  | -         | -  | -                    | -                   | -           | -         |
| <b>TOTAL</b>                       |           |  |                      |                     | <b>500</b>  | <b>20</b> |

**Semester – III**

| Course                                  | Paper No. | Title of the Paper   | Marks                |                     |             | Credit |
|---|-----------|--|----------------------|---------------------|-------------|--------|
|   |           |  | Term End Examination | Internal Evaluation | Total Marks |        |
| Core                                    | COMC301   | Business Strategy  | 60                   | 40                  | 100         | 4      |
|   | COMC302   | Business Entrepreneurship  | 60                   | 40                  | 100         | 4      |
|   | COMC303   | Direct Tax   | 60                   | 40                  | 100         | 4      |
| Discipline Specific<br>Elective (DSE)   | COMD301.1 | <b><u>Specialization: Accounting &amp; Finance</u></b><br>International Financial System | 60                   | 40                  | 100         | 4      |
|   | COMD301.2 | <b><u>Specialization: Marketing</u></b><br>Consumer Behaviour                            | 60                   | 40                  | 100         | 4      |
|   | COMD301.3 | <b><u>Specialization: HRM</u></b><br>Strategic Human Resource Management                 | 60                   | 40                  | 100         | 4      |
| Generic Elective (GC)                   | COMG301   | Personality Development  | 60                   | 40                  | 100         | 4      |
| Ability Enhancement<br>Courses<br>(AEC) | COMA301   | Reasoning & Aptitude   | 60                   | 40                  | 100         | 2      |
| <b>TOTAL</b>                            |           |  |                      |                     | 800         | 22     |

**Semester – IV**

| Course                                  | Paper No. | Title of the Paper   | Marks                |                     |             | Credit    |
|---|-----------|--|----------------------|---------------------|-------------|-----------|
|   |           |  | Term End Examination | Internal Evaluation | Total Marks |           |
| Core                                    | COMC401   | Business Ethics  | 60                   | 40                  | 100         | 4         |
|   | COMC402   | Research Methodology   | 60                   | 40                  | 100         | 4         |
|   | COMC403   | Project Work   | 60                   | 40                  | 100         | 4         |
| Discipline Specific<br>Elective (DSE)   | COMD401.1 | <b><u>Specialization: Accounting &amp; Finance</u></b><br>Advance Cost & Management Accounting | 60                   | 40                  | 100         | 4         |
|   | COMD401.2 | <b><u>Specialization: Marketing</u></b><br>Supply Chain Management and Logistics               | 60                   | 40                  | 100         | 4         |
|   | COMD401.3 | <b><u>Specialization: HRM</u></b><br>Compensation Management                                   | 60                   | 40                  | 100         | 4         |
| Generic Elective (GE)                   | -         | -  | -                    | -                   | -           | -         |
| Ability Enhancement<br>Courses<br>(AEC) | -         | -  | -                    | -                   | -           | -         |
| <b>TOTAL</b>                            |           |  |                      |                     | <b>400</b>  | <b>16</b> |

### Teaching Learning System:

There will be a “teaching-learning system” drafted for each course, containing ‘Road Map’ as given below indicating where the subject fits into overall Programme:

- 1) **Objectives:** To prepare student for various courses Objectives in subjects like Statistics, Accountancy, English, and Computer application.
- 2) **Syllabus:** Each subject unit wise contents and learning outcomes of each subject has to be achieved at the end of each unit.
- 3) **Guidance:** Guidance is provided for on study techniques and weightage for each unit is provided.
- 4) **Reading and study resources:** The following are the various reading and study resources materials: Core reading, Additional reading, website resource list, research organizations, professional bodies, Govt. and Non Govt. associations, firms and Broadcasting organizations (TV. Radio etc.)
- 5) **A prescribed list:** A prescribed list of study assignments, tutorial tests and seminars to be completed by the student. The medium of instruction, examination and project report evaluation will be in English.

### Scheme of Examination and Evaluation:

- 1) English shall be the medium of instruction and examination.
- 2) Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the College.
- 3) The system of evaluation shall be as follows:

| Assessment          | Marks            |
|---------------------|------------------|
| Internal Assessment | 40 marks         |
| External Assessment | 60 marks         |
| <b>Total Marks</b>  | <b>100 Marks</b> |

- 4) Each paper will carry 100 marks, of which 40 marks shall be reserved for internal assessment based on a combination of Sessional Examination and Micro Teaching, and Project Work i.e. First Sessional 10 marks, Second Sessional 10 marks and Two Assignments of 10 marks each. The weightage given to each of these components in a combination shall be decided and announced at the beginning of the semester by the Department in consultation with the teachers. The system so decided will be communicated by the Department to respective colleges.
- 5) The remaining 60 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.
- 6) Examinations for courses shall be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be

permitted to appear/reappear/improve in courses of Odd Semesters only at the end of Odd Semester and courses of Even Semesters only at the end of Even Semesters.

### Grading System:

The grading system for the degree of M.Com shall be as follows:

- 1) The absolute grading system shall be applied in evaluating performance of the students.
- 2) A candidate shall have to secure at least 'C' grade to pass a course taking in and end semester marks together.
- 3) The marks of in-semester examinations obtained shall be carried over for evaluating the grade of a course.
- 4) The following scale of grading system shall be applied to indicate the performances of students in terms of letter grade and grade points as given below:

| Percentage of Marks obtained in a Course<br>(In-Semester plus End-Semester) | Letter Grade | Grade Point | Result     |
|---|--------------|-------------|------------|
| 95-100  | O            | 10          | Pass       |
| 85-95   | E            | 9           |            |
| 75-85   | A            | 8           |            |
| 65-75   | A+           | 7           |            |
| 55-65   | B            | 6           |            |
| 45-55   | B+           | 5           |            |
| 0-45  | F            | 4           | Fail       |
|   | I            |             | Incomplete |

**Note:** Exclusive class interval technique is used here. For example, the class interval 55-65 includes candidates scoring percentage of marks starting from 55 up to any percentage less than 65.

- 5) The letter grade 'A' and above shall be considered as First Class and letter grade 'B+' shall be considered as Second Class with minimum of 55% marks.
- 6) A student is considered to have completed a course successfully and earned the prescribed credits if he/she secures a letter grade other than F (Failed) or I (Incomplete).
- 7) If a candidate secures 'F' grade in a course, he/she shall have to clear it in the 'compartmental examination'.
- 8) If a student secures F grade in Project Work/ Dissertation/ assignment etc., he/she shall have to re-submit it after necessary revisions as suggested by the examiners/course teacher within 45 days after the declaration of the results.
- 9) 'I' grade shall be awarded to a candidate if he/she has not fulfilled the following requirements:
  - (i) If a candidate fails to appear in any course(s) in an end semester examination.

- (ii) If a candidate fails to submit the project work/dissertation / assignment of an end semester examination.
  - (iii) If a candidate is certified as not eligible to appear in any course(s) in an end semester examination by the course teacher(s) due to insufficient attendance in lectures, tutorials, practical or field works.
- 10) The list of candidates awarded 'I' shall be notified by the course teacher and the copies of the notification shall be sent to the Controller of Examinations through Head of the Department/ Centre. They shall have to convert the 'I' grade by appearing in a 'Compartmental/Betterment' examination or by submitting project work/dissertation/ assignment etc. within 45 days after the declaration of results.
  - 11) A candidate may apply for betterment chance in maximum of two papers of end semester examination in each semester. The betterment examinations shall be held with the compartmental examination within 45 days after the declaration of results. There shall be no provision for betterment examination in case of Practical/ Project work/ dissertation/ assignments/ Fieldwork etc.
  - 12) Results of the candidates appeared in the 'Compartmental/Betterment examinations shall not be counted for the award of Prizes/Medals, Rank or Distinction.
  - 13) A candidate shall have to pay a prescribed fee to appear in the 'Compartmental/Betterment examinations' fixed by the University from time to time.
  - 14) Any candidate who falls short of the required number of credits for the award of the degree may be permitted to register, by paying the prescribed re-registration fee for the required number of courses (core and/ or elective) when it is offered.
  - 15) The total performance within a semester and the continuous performance from the second semester onwards shall be indicated by a Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA). Hence, CGPA is the real indicators of a student's performance. It shall be calculated by the formula given below:

$$SGPA = (\sum C_i G_i) / (\sum C_i)$$

$$CGPA = (\sum \sum C_{ni} G_{ni}) / (\sum \sum C_{ni})$$

Where,  $C_i$  - number of credits for the  $i^{\text{th}}$  course,  
 $G_i$  - grade point obtained in the  $i^{\text{th}}$  course,  
 $C_{ni}$  - number of credits of the  $i^{\text{th}}$  course of the  $n^{\text{th}}$  semester,  
 $G_{ni}$  - grade points of the  $i^{\text{th}}$  course of the  $n^{\text{th}}$  semester

**Grade sheet:**

The Grade Card issued at the end of the semester to each student will contain the following:

- a) The credits earned for each course registered for that semester
- b) The performance in each course indicated by the letter Grade
- c) The Semester Grade Point Average (SGPA) and
- d) The Cumulative Grade Point Average (CGPA).

**Project Work:**

As part of the M.Com curriculum, all students are required to undertake the Project Report in their 4<sup>th</sup> Semester. For this purpose, each student shall be assigned a Faculty member as his/her Project Guide.

The Project Report would commence at the beginning of the IV semester. To carry out the study students can associate themselves with any business organization or can do the study independently. The student would choose a topic of his/her choice, conduct an investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect shall be to analyze the existing knowledge and data to present new findings or propose a new model.

Following are the steps:

**Project Proposal:** Every student is required to prepare a Project Proposal and submit to the Head of the Department through the project guide for approval of the research topic. It should contain the following in detail:

- 1) Problem background and significance of the study
- 2) Literature Review and theoretical background
- 3) Objectives
- 4) Hypotheses
- 5) Research Design and sampling design
- 6) Theoretical Model (if any)
- 7) Data collection tools & Data analysis tools to be used
- 8) Bibliography and references

Soft-copy should be submitted for evaluation and 'progress review viva-voce'.

**Final Report Submission:**

This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software. Every report must be hard bounded with Black Leatherette cover duly embossed in Golden in BOLD letters with the Project Title, Student's name & roll no., class, batch and year and must be submitted to the Department. Copy of Synopsis should also

be submitted. Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the Faculty guide if required.

### **Indicative chapters for Final Research Report**

- 1) Introduction (Background and significance)
- 2) Literature Review & Theoretical background
- 3) Objectives
- 4) Hypothesis
- 5) Research Design and sampling design & Theoretical model
- 6) Data Analysis
- 7) Findings
- 8) Suggestion & Limitations
- 9) Conclusion
- 10) Appendix, Bibliography & Reference, Questionnaires, Scales.

Plagiarism/ Cheating/ Unfair Means in Projects/ Assignments Plagiarism is when you steal the thoughts or writing of others and offer them as your own. Everyone repeats someone else's ideas at some point in their academic career but when doing so, it is important to acknowledge it. You can avoid plagiarism by quoting within inverted commas and acknowledging the source. But mostly the reference must be in your own words. Final Submission of the Project: Hard copy and Soft copy of the Project Report along with the Synopsis shall be submitted to the Department for evaluation.

### **Submission of Project Report:**

The Final Project Report shall be presented in accordance with the following specifications:

- 1) The thesis shall be submitted in compact bound form as well as in a computer readable form [soft copy] i.e. in the form of a rewritable CD
- 2) The paper used for printing shall be of A4 size.
- 3) The standard font shall be Times New Roman of 12 pts with 1.5 line spacing
- 4) Printing shall be in a standardized form on one side of the paper.
- 5) A margin of 1 inch shall be left on the left hand side.
- 6) The card for cover shall not be more than 330 GMS.
- 7) The title of the Project Report, name of the candidate, degree, name of the guide, place of research and the month and year of submission shall be printed on the title page and the front cover.
- 8) The candidate shall submit to the Department five copies of the Project Report.
- 9) The Project shall include a Certificate of the guide and a Declaration by the candidate that the work reported in the thesis has been carried out by the candidate himself/herself and that the material from other sources, if any, is duly acknowledged.
- 10) The Project Report shall be written in English only.

**Viva Voce and defence of the Project Report:**

- 1) The day, date, time and the place for the viva voce and the defence of Project Report shall be notified by the Head of the Department at least one week in advance. Normally the viva voce and the defence of the thesis shall be arranged in the Department.
- 2) Project Viva-Voce will be conducted at the end of the Academic year but before the theory examination of the M.Com. Part II. It will Carry 100 marks. It will be conducted by the Internal and External examiners appointed by the Principal/HOD. These 100 marks will be given by each examiner and the average will be taken as Final marks.

These 100 marks shall be broadly divided as:

|                          |          |            |
|--------------------------|----------|------------|
| Project Report Writing   | :        | 60         |
| Marks Project Viva-Voce  | :        | 40         |
| <b>Marks Total Marks</b> | <b>:</b> | <b>100</b> |

## COURSE CONTENTS

-----CORE-----

**Subject Code: COMC101**

**Managerial Economics**

|                   |  |                            |
|-------------------|--|----------------------------|
| <b>Objectives</b> | To acquaint students with the basic principles of Micro and Macro-Economics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Demand and The Firm:</b> Consumer Behaviour: Cardinal and ordinal approaches to the derivation of the demand function. Revealed preference approach. Theory of attributes – Demand for consumer durables. Firm Theory: Objectives of the firm; Theory of the growth of the firm: Marris and Penrose.  | 12                         |
| Unit-II           | <b>Production and Cost:</b> Production: Law of variable proportion. Returns to scale. Production function: Concept of productivity and technology. Producer's Equilibrium. Isoquants ridge lines, Isoclines, Isocost lines. Cost function: Classification of costs, Short run cost functions, Relationship between return to scale and return to a factor, Long run cost functions.  | 12                         |
| Unit-III          | <b>Market and Pricing:</b> Market forms: AR-MR. Price taker; Monopoly power. Oligopolistic behavior: Cournot and Stackelberg models. Factor Pricing: Demand and supply of factors of production. Euler's theorem.  | 12                         |
| Unit-IV           | <b>Product and Asset Market Equilibrium:</b> Product Market: Derivation of IS function. Demand for real cash balances: Tobin's Portfolio theory. Endogenous money supply and Asset market equilibrium. Derivation of real LM function. Real IS-LM framework.   | 12                         |
| Unit-V            | <b>Aggregate Demand and Aggregate Supply:</b> Modern aggregate demand function. Demand Management. Philips Curve. Aggregate supply and the price level. Trade Cycles and The Open Economy: Real Business Cycles. Exchange rate, trade balance, net saving, Macroeconomic movements in an open economy.   | 12                         |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Koutsiyannis, A., Modern Microeconomics, Macmillan Press Ltd.</li> <li>2) Varian, Micro-Economic Analysis , Norton</li> <li>3) Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education Asia, New Delhi.</li> <li>4) Branson William H., Macro Economics Theory and Policy, First East – West Press.</li> <li>5) Dornbusch, R. and S. Fischer Macro Economics , Publisher Tata McGraw Hill.</li> </ol> |                            |

**Subject Code: COMC102**  
**Managerial Accounting**

|                   |  |                            |
|-------------------|--|----------------------------|
| <b>Objectives</b> | To enable students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial making and control.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Management Accounting</b> – Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost Concepts and Classifications.<br><b>Activity Based Costing (ABC)</b> – Concept and uses; Flow of Costs in ABC; Emerging Costing Approaches; Traditional Costing System vs. ABC.  | 12                         |
| Unit-II           | <b>Variable and Absorption Costing</b> - 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.   | 12                         |
| Unit-III          | <b>Relevant Information and Short-Run Managerial Decisions</b> – Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.   | 12                         |
| Unit-IV           | <b>Budgeting</b> – 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.   | 12                         |
| Unit-V            | <b>Responsibility Accounting and Divisional Performance Measurement</b> – Advantages and Disadvantages of Divisionalisation; 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. | 12                         |
| Books Recommended | 1) Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall<br>2) Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.  |                            |

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|--|--|--|
|  | <p>3) Drury Colin, Management and Cost Accounting, Thomson Learning.</p> <p>4) Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill.</p> <p>5) Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.</p> |  |
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**Subject Code: COMC103**  
**Organizational Theory and Behaviour**

|                   |   |                            |
|-------------------|---|----------------------------|
| <b>Objectives</b> | To enable students to develop a theoretical understanding about organization structure and its behaviour over time. The course will also make them capable of realizing the competitiveness for firms.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <p><b>Conceptual Foundations of Organisation Theory and Behaviour:</b> Organisational Theories - Classical, Neo-classical and Contemporary; Authority, Power, status, formal and informal structure; Bureaucratic structure; Boundary Less organisation; Flat and Tall structures; Impact of Environment on Organisational Design .</p> <p><b>Organisational Behaviour (OB)-</b> concept, determinants, models; challenges and opportunities of OB; Transaction cost; Disciplines contributing to the field of OB; Individual Behaviour- Foundations of individual behaviour, values, attitudes, personality, and emotions ; Perceptual process and Learning ;Management assumptions about people-McGregor’s Theory X and Theory Y, Chris Argyris behaviour patterns.</p> | 12                         |
| Unit-II           | <p><b>Group Decision making and Communication:</b> Concept and nature of decision making process; Individual versus group decision making; Nominal group technique and Delphi technique; communication effectiveness in organisations; Feedback, Improving Inter-personal Communication-Transactional Analysis and Johari Window.</p>   | 12                         |
| Unit-III          | <p><b>Motivation:</b> Content Theories- Maslow’s Need Hierarchy, Herzberg’s Two factor theory; Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas), expectancy model; Behaviour modification; Motivation and organisational effectiveness.</p>   | 12                         |
| Unit-IV           | <p><b>Leadership, Power and Conflict:</b> Concept and theories of leadership- Behavioural approach, Situational approach, Leadership effectiveness; Leadership across cultures; Power-Bases of Power, power tactics; Conflicts- sources, patterns, levels and strategies.</p>   | 12                         |
| Unit-V            | <p><b>Organisational Culture, Organisational Development and Stress Management:</b> Concept and determinants of</p>   | 12                         |

|                   |  |  |
|-------------------|--|--|
|                   | organisational culture, creating sustaining and changing organisational culture. Managing misbehaviour at work- Aggression and Violence, Sexual abuse, Substance abuse, Cyberslacking. Organisational Development- concept, values, and intervention techniques; Appreciative Inquiry. Individual and organisational stressors; consequences of stress on individual and organisation; management of stress.   |  |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Robbins, Stephen P. and Timothy A. Judge, Organizational Behaviour, Prentice -Hall, New Delhi.</li> <li>2) Robins S.P., and Mathew, M., Organisational Theory: Structure, Design and Application, Prentice Hall of India Pvt. Ltd.</li> <li>3) Luthans, Fred, Organizational Behaviour, McGraw-Hill, New York.</li> <li>4) Sekaran, Uma, Organisational Behaviour: Text and Cases, Tata McGraw-Hill Publishing Co. Ltd.</li> <li>5) Aswathappa, K., Organisation Behaviour, Himalaya Publishing House, New Delhi.</li> </ol> |  |

**Subject Code: COMC201**

**Quantitative Techniques for Business Decisions**

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|-------------------|--|----------------------------|
| <b>Objectives</b> | The objective of this paper is to acquaint the students with quantitative techniques that play an important role in managerial decision-making.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Fundamental of decision making:</b> Types of decisions; Steps in decision making; Quantitative analysis and decision making; Different types of models and their uses; Model building steps.  | 12                         |
| Unit-II           | <b>Linear Programming:</b> Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; Use of artificial variables; Sensitivity analysis and interpretation of solution; Duality in linear programming – formulation and solution; Integer linear programming – solution.  | 12                         |
| Unit-III          | <b>Transportation, Assignment and Trans-shipment:</b> Formulation; Solving transportation and assignment problems; Dealing with exceptional cases of transportation and assignment problems.   | 12                         |
| Unit-IV           | <b>Inventory and Queuing Management:</b> Concepts of inventory management; Inventory models – classical EOQ, EOQ with price breaks, EOQ model for production runs, planned shortage model- deciding optimum safety stock and reorder level, probabilistic model; Techniques of selective control.<br><b>Queuing models:</b> Elements of a queuing system; Models with Poisson arrival and Exponential services rates- single server and infinite and finite population; Cost behaviour | 12                         |

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|                   | analysis. Simulation: Monte Carlo Simulation, Application of simulation in inventory management and queuing situation.  |    |
| Unit-V            | <b>Project Scheduling:</b> Concepts of PERT & CPM techniques and their applications; Network analysis- scheduling activities, determining critical path, calculation of floats; Time-cost trade-off; Resource allocation and resource levelling.<br><b>Markov Chains and Theory of Games:</b> Markov Chains- decision processes; Market share analysis; Account receivable analysis.  | 12 |
| Books Recommended | 1) Levin, R.I., D.S. Rubin and J.P. Stingson, Quantitative Approaches to Management, McGraw - Hill.<br>2) Vohra N.D., Quantitative Techniques in Management, The McGraw Hill companies<br>3) Bierman H. Jr, C.P. Bonini and W.H. Hausman, Quantitative Analysis for Business Decisions, Homewood, Ill., Irwin.<br>4) Anderson, Quantitative Methods for Business, CENGAGE.<br>5) Gupta and Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India. |    |

**Subject Code: COMC 202**

**Financial Management and Policy**

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|-------------------|--|----------------------------|
| <b>Objectives</b> | To make students understand various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction:</b> Nature, scope and objectives of financial management. Financial decision making and types of financial decisions. Finance as a strategic function. Role of finance manager. Agency problem. Stock price maximization and agency costs. Alternatives to stock price maximization. Stakeholders' wealth maximization. Risk-return framework for financial decision making.  | 12                         |
| Unit-II           | <b>Capital Budgeting:</b> Nature, significance and kinds of capital budgeting decisions. Cash flow estimation. Capital budgeting techniques- ARR, Payback period, Discounted payback period, NPV, Equivalent annual NPV, IRR, Incremental IRR and Modified IRR. Capital budgeting decisions under constraints and with multiple objectives using mathematical programming models (Linear programming and Integer Programming). Capital rationing. Capital budgeting decision under inflation. Capital budgeting decision under uncertainty. Techniques for incorporating risk and uncertainty in capital budgeting | 12                         |

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|                   | decisions- RADR, Certainty equivalent method, DCF Break even analysis, Simulation method, Probability distribution method, Decision tree analysis, Sensitivity analysis and Scenario analysis. Real options.  |    |
| Unit-III          | <b>Capital Structure:</b> An overview of cost of capital- Specific and WACC. Financial leverage and evaluation of financial plans (EBIT-EPS analysis). Theories of capital structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal capital structure. Determinants of Capital structure in practice.   | 12 |
| Unit-IV           | <b>Dividend Policy:</b> Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory).Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy. Types of dividend polices in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy etc.) Determinants of dividend policy. Lintner's Model on corporate dividend behavior. | 12 |
| Unit-V            | <b>Working Capital Planning and Management:</b> Concept and types of working capital. Operating and cash cycle. Estimation of working capital requirement. Working capital financing. Determinants of working capital. Components of working capital management. Cash management- Baumol's Model and Department of Commerce, University of Delhi 21 Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm and evaluation of credit policies; credit analysis. Inventory management   | 12 |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Van Horne, James C., Financial Management and Policy, Prentice Hall of India.</li> <li>2) Pandey, I. M., Financial Management, Vikas Publishing.</li> <li>3) Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill.</li> <li>4) Brealey R.A. and S.C. Myers, Principles of Corporate Finance, McGraw Hill.</li> <li>5) Damodaran, A.,Corporate Finance: Theory and Practice, John Wiley &amp; Sons.</li> </ol>   |    |

**Subject Code: COMC 203**  
**INSURANCE AND RISK**  
**MANAGEMENT**

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|-------------------|--|----------------------------|
| <b>Objectives</b> | To acquaint the students with essentials of finance so that they have requisite knowledge, skills and confidence to take charge of their financial future. Further, this paper intends to foster critical thinking skills for personal financial planning and handling financial market constraints.   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction to Financial Planning:</b> Globally accepted six steps financial planning process; General principles of cash flow planning, budgeting, legal aspects of financial planning. Overview of risk management: investments, insurance, retirement solutions, tax and estate planning.   | 12                         |
| Unit-II           | <b>Investment Environment:</b> Types of investment options available to an individual investor - bonds, equity shares, mutual funds, fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc. Objectives and rewards of investing. Investment constraints (tax considerations, unique needs etc.). Impact of inflation and indexation. Sources of financial information. Understanding mutual funds (Schemes, NAV calculation, load structure, Systematic Investment Plans, Systematic withdrawal plan etc.) | 12                         |
| Unit-III          | <b>Return-Risk Assessment:</b> Risk aversion and risk profiling. Concept, types and calculation of returns. Assessment of risks in various financial instruments. Power of compounding and Time value of money. Rupee cost averaging. Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case). Tactical and strategic asset allocation.  | 12                         |
| Unit-IV           | <b>Personal Financial Planning:</b> Personal financial planning process. Setting personal financial goals. Life cycle approach to financial planning. Components of financial plan; developing financial plan; Using time value concept to estimate savings. Evaluation of tax saving instruments. Objectives of will and creating a valid will; living will and power of attorney. Planning for life insurance and health insurance. Primary clauses in Insurance agreement. Main contents of healthcare insurance.   | 12                         |
| Unit-V            | <b>Credit Planning and Retirement Planning:</b> Assessment of credit - types, advantages, disadvantages. Consumer and housing finance planning. EMI calculations - methods and implications. Reverse mortgage. Education loan. Credit card management; credit limits, overdraft protection, grace period. Credit Bureaus - individual credit history and ranking, identity theft and protection against identity thefts. Retirement planning and pension plans. Impact of taxes and inflation.   | 12                         |
| Books Recommended | 1) Madura, Jeff, Personal Finance, Pearson.<br>2) Kapoor, J R, Dlabay & Hughes R, Personal Finance,  |                            |

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|  | <p>McGraw Hill.</p> <p>3) Keown, A J, Personal Finance – Turning money into wealth, Pearson Publication.</p> <p>4) Bajtelsmit, Vickie L. &amp; Rastelli Linda G., Wiley Pathways Personal Finance, Wiley.</p> <p>5) Rachel Siegel &amp; Carol Yacht, Personal Finance, Saylor Foundation, Flat World Knowledge.</p> |  |
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**Subject Code: COMC301**

**Business Strategy**

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|-------------------|---|----------------------------|
| <b>Objectives</b> | To help students understand strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment and also to help them understand tasks of implementing strategy in a global market.   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction:</b> Fundamental concepts, need and importance of Strategy and Strategic Management, Types of Strategies at various management levels, Corporate, Business and Functional levels Strategic Management Process, Hierarchy of Strategic intent - value of vision, mission, goals and corporate objectives, Strategic Management Model.  | 12                         |
| Unit-II           | <b>Strategy Formulation and Analysis:</b> Environmental Appraisal and Organisational Position Analysis, Competitive Advantage and Strategic Advantage Profile, Strategic Choice, External Analysis: Environmental Analysis, and Scanning Techniques, Industry Analysis, PEST Analysis, Porter's Five Forces model, the competitive environment, Internal Analysis: Organisational Appraisal and Techniques, Competitive Advantage, Core Competence, value chain analysis, Resource-based view of a firm, evaluation of firm performance, the balanced scorecard and the strategy map. | 12                         |
| Unit-III          | <b>Designing Corporate Level Strategies:</b> Concentration, Integration and Diversification, Internationalization, Cooperation, Stability, Retrenchment and Restructuring.  | 12                         |
| Unit-IV           | <b>Designing Business Level Strategies:</b> Cost Leadership, Differentiation, Focus. Blue-ocean strategy.<br><b>Strategic Analysis and Choice:</b> Tools and Techniques of Strategic Analysis.  | 12                         |
| Unit-V            | <b>Strategy Implementation &amp; Strategic Change:</b> Strategy Implementation, Re-positioning the Organization, Structural, Behavioural, Functional and operational implementation, Strategic Change.  | 12                         |
| Books Recommended | <p>1) Kazmi: Strategic Management and Business Policy; TMH</p> <p>2) Wheelen and Hunger: Strategic Management and Business Policy; Pearson Education</p>  |                            |

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|  | <p>3) Churchill and Strickland: Strategic Management</p> <p>4) Hitt, Hokinson and Manikutty, I.: Strategic Management: A South-Asian Perspective Cengage learning</p> <p>5) Ghemawat, Strategy and the Business Landscape, Pearson Education</p> |  |
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**Subject Code: COMC 302**  
**Business Entrepreneurship**

|                   |  |                            |
|-------------------|--|----------------------------|
| <b>Objectives</b> | To provide insights as to cultivate entrepreneurial skills; and to promote awareness about entrepreneurial traits and abilities.   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Entrepreneurship:</b> Introduction, definition, An Evolving Concept, reason for growth of Entrepreneurship firm, The Evolution of Entrepreneurship Approaches to Entrepreneurship Process approaches, why start a business Entrepreneurial characteristics and skills, types of Entrepreneurs, Entrepreneurial failures.  | 12                         |
| Unit-II           | <b>The Entrepreneurial and Intrapreneurial mind:</b> The Entrepreneurial and Intrapreneurial mind: The Entrepreneurial process, identify and evaluate the opportunity, develop a business plan, determine the resources Required, manage the enterprise, managing versus Entrepreneurial decision making, strategic orientation, commitment to opportunity, commitment of resources, control of resource management structure, causes for interest in entrepreneurship, corporate versus entrepreneurial culture, climate for entrepreneurs. | 12                         |
| Unit-III          | <b>Growth of a business idea and understanding the entrepreneurship perspective in Individuals:</b> entrepreneurship perspective in Individuals: New business idea pre-selection process, sources of business ideas, preliminary research, business research, business idea evaluation. Developing Creativity and understanding innovation: Innovation and the entrepreneur.   | 12                         |
| Unit-IV           | <b>Growth and development of entrepreneurial Growth and development of entrepreneurial ventures:</b> ventures: Organizing and management – Financing small business, working capital Management, purchasing and inventory management, production and operation management, issues in small operation management. Women Entrepreneurship ,Problem of Women Entrepreneurship in India, Efforts to increase Women Entrepreneurship in India, Programs and schemes for Women Entrepreneurship, Training and motivation of Women Entrepreneurship | 12                         |
| Unit-V            | <b>Social Entrepreneurship:</b> Meaning of Social Entrepreneurship, Role of Social Entrepreneurship, understanding of Social Entrepreneurship  | 12                         |

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| Books Recommended | 1) Entrepreneurship, motivation, performance reward- Anand Saxena-Deep and Deep Publication Pvt Ltd<br>2) Entrepreneurship-Rajeev Roy-Oxford University Press<br>3) Entrepreneurship-Robert D Hisrich, Michael P peters and Dean A Sheperd-Tata McGraw hills publishing Co Ltd<br>4) Entrepreneurship in action-Mary Coulter-PHI learning Pvt Ltd |  |
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**Subject Code: COMC 303**

**Direct Tax**

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| <b>Objectives</b> | To gain knowledge about the direct tax laws in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for various assesses.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Income Tax Act, 1961</b> – (a) Basic Concepts and definitions (i) Background, concepts, definitions (ii) Capital and revenue – receipts, expenditures (iii) Basis of charge and scope of total income (iv) Residential Status and Incidence of Tax (b) Tax Accounting Standards by the Central Board of Direct Taxes (CBDT)   | 12                         |
| Unit-II           | Incomes which do not form part of Total Income [Sec.10, 10A, 10B and 11 to 13A] 3.<br><b>Heads of Income and Computation of Total Income under various heads:</b> (a) Income from Salaries (b) Income from House Property (c) Profits and gains from Business or Profession (d) Capital Gains (e) Income from Other Sources  | 12                         |
| Unit-III          | Income of other persons included in Assessee’s Total Income; Aggregation of Income and Set off or Carry Forward of Losses; Deductions in computing Total Income; Rebates & Reliefs; Applicable Rates of Tax and Tax Liability  | 12                         |
| Unit-IV           | <b>Taxation of Individuals:</b> Including Non-residents, Hindu Undivided Family, Firms, LLP, Association of Persons, Cooperative Societies, Trusts, Charitable and Religious Institutions<br><b>Corporate Taxation</b> – classification, tax incidence, computation of taxable income and assessment of tax liability, Dividend Distribution Tax (DDT), Minimum Alternate Tax and other special provisions relating to companies.<br>Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax, Advance Tax, Refunds | 12                         |
| Unit-V            | <b>Tax Planning and Tax Management</b> (a) Tax Planning: (i) Concept and application (ii) For setting up new business units - study of location, nature of business, tax holiday offered [ with special reference to provisions in Chapter VIA of the Act] (iii) Tax incentives and Export Promotion   | 12                         |

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|                   | Schemes, other applicable tax benefits and exemptions (b) Tax Management (i) Computation of income and Return of Income Tax, Filing procedure, e-filing (ii) Assessment, Reassessment, Appeals, Revisions, Review rectifications, Settlement of cases (iii) Special procedure for assessment of Search cases (iv) E-commerce transactions, Liability in Special cases (v) Penalties, Fines and Prosecution  |  |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Singhanian, Vinod K. and Singhanian, K., Direct Taxes Law &amp; Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi, 2017.</li> <li>2) Ahuja, G. and Gupta, R., Corporate Tax Planning and Management. Bharat Law House, Delhi, 2017.</li> <li>3) Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning &amp; Management. Sahitya Bhawan, Agra, 2017.</li> <li>4) Mehrotra, H.C. and Goyal, S.P., Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts), Sahitya Bhawan, Agra, 2016.</li> <li>5) Jain, R.K., Ayakar Vidhan avam Likhankan, Rajeev Bansal Publications, 2017</li> </ol> |  |

**Subject Code: COMC401**

**Corporate Governance, Business Ethics and Corporate Social Responsibilities**

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|-------------------|---|----------------------------|
| <b>Objectives</b> | To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <b>Business Ethics:</b> The concept of ethics; ‘ethics’ and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility—an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.   | 12                         |
| Unit-II           | <b>Conceptual Framework of Corporate Governance:</b> Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; NCLT; insider trading; rating agencies; green governance/e-governance; shareholders’ activism; corporate governance in PSUs and banks; legislative framework of corporate governance –an international perspective (United Kingdom, USA, Australia, China, Russia, South Africa). | 12                         |
| Unit-III          | <b>Corporate Management:</b> Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a   | 12                         |

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|                   | chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.  |    |
| Unit-IV           | <b>Role and Functions of Board Committees:</b> Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees; enhanced performance of board committees; limitations of board committees; statutory committees of board- audit committee, remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees.  | 12 |
| Unit-V            | <b>Whistle blowing and Corporate Governance:</b> The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; developments in India.<br><b>Corporate Social Responsibility (CSR):</b> Meaning; corporate philanthropy; CSR-an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India.   | 12 |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.</li> <li>2) Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.</li> <li>3) Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.</li> <li>4) Sharma, J.P., Corporate Governance, Business Ethics &amp; CSR, Ane Books Pvt Ltd, New Delhi.</li> <li>5) Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.</li> </ol> |    |

**Subject Code: COMC 402****Research Methodology**

|                   |  |                            |
|-------------------|--|----------------------------|
| <b>Objectives</b> | To enable the students to acquire and enhance the To enable the students to acquire and enhance the knowledge of Research and also to provide insights as to how research is conducted.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Conceptual Aspects of Research:</b> Meaning of Research<br>Conceptual Aspects: Research, Objectives of Research, Motivation of Research, Significance of Research, Research Plan and Design, Types of Research, Research Process, Research Process, Criteria of Good Research, Problems Encountered while doing research.   | 12                         |
| Unit-II           | <b>Defining the Research Problem and Research Design:</b> What is a Research Problem? Selecting the Design Problem, Necessity of Defining the Problem, Technique Involved in Defining the Problem, Meaning of Research Design, Need for Research Design, Features of a Good Design, Different Research Design.   | 12                         |
| Unit-III          | <b>Methods of Data Collection:</b> Methods of Data Collection : Methods of Data Collection : Collection of Primary Data, Observation Method, Interview Method, Collection of Data through Questionnaires, Data through Schedules, Other methods of data collection, Collection of Secondary Data, Selection of Appropriate Method of Data Collection, Case Study Method, Conclusion  | 12                         |
| Unit-IV           | <b>Data Presentation and Analysis:</b> Data Processing ; Statistical Analysis and Interpretation of Data — Non-Parametric Tests; Multivariate Analysis of Data; Model Building and Decision Making   | 12                         |
| Unit-V            | <b>Writing Research Report:</b> Qualities of good report, Writing Research Report, Significance of Report Writing, Steps in Report Writing, Layout of the Research Report, Content of Report, Format-Orders & Cautions in writing a good research report   | 12                         |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Research Methodology-Methods &amp; Techniques-New Age International Publishers</li> <li>2) Research Methodology- Pankaj Madan ,Vageesh Paliwal, Rahul Bhardwaj-Global Vision Publishing House, New-Delhi</li> <li>3) Research Methodlogy-Tools and Techniques B.L.Kothari-ABD Publishers, Jaipur, India</li> <li>4) Research Methodology—Modern, Methods &amp; New Techniques-M.N.Borse</li> </ol> |                            |

-----DISCIPLINE SPECIFIC ELECTIVE SUBJECTS-----

**SubjectCode:COMD101.1**

**GST**

|                   |  |                            |
|-------------------|--|----------------------------|
| <b>Objectives</b> | To provide students with a working knowledge of principles and provisions of GST   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>GST In India–An Introduction:</b> Background, Direct and Indirect Taxes, Features of Indirect Taxes, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefit of GST, Constitutional Provisions.  | 12                         |
| Unit-II           | <b>Supply Under GST:</b> Introduction, Relevant Definitions, Concept of Supply [Section 7 of CGST Act], Composite and Mixed Supplies [Section 8].<br><b>Charge of GST:</b> Introduction, Relevant Definitions, Extent & Commencement of CGST Act/SGST Act/ UTGST Act, Levy & Collection of CGST [Section 9 of the CGST Act], Composition Levy [Section 10 of the CGST Act], Extent and Commencement of IGST [Section 1 of IGST Act], Levy & Collection of IGST [Section 5 of the IGST Act] | 12                         |
| Unit-III          | <b>Exemptions from GST:</b> Introduction, Relevant Definitions, Power of Grant Exemption from Tax [Section 11 of the CGST Act/Section 6 of IGST Act, Goods exempt from tax, List of Services exempt from tax   | 12                         |
| Unit-IV           | <b>Time and Value of Supply:</b><br>(A) <b>Time of Supply</b> – Introduction, Relevant Definitions, Time of Supply of Goods [Section 12], Time of Supply of Services [Section 13]<br>(B) <b>Value of Supply</b> – Introduction, Relevant Definitions, Value of Supply [Section 15].  | 12                         |
| Unit-V            | <b>Input Tax Credit:</b> Introduction, Relevant Definitions, Eligibility and Conditions for taking Input Tax Credit [Section 16]<br>Apportionment of Credit & Blocked Credits [Section 17], Credit in Special Circumstances [Section 18], How ITC is availed & utilized.   | 12                         |
| Books Recommended | <ol style="list-style-type: none"> <li>1) The Central Goods and Services Tax, 2017</li> <li>2) Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications</li> <li>3) Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017</li> <li>4) Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017</li> <li>5) Vastu and Sevakar Vidhan by Government of India</li> </ol>  |                            |

**Subject Code: COMD 201.1**  
**Security Analysis and Portfolio Management**

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|-------------------|---|----------------------------|
| <b>Objectives</b> | To equip the students with advanced analytical tools, models and financial theory necessary for making sound investment decisions and optimum portfolio choice as well as understanding the paradigms by which financial securities are valued.   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction:</b> Investment environment, various asset classes and financial instruments. Investment process. Return-risk analysis and impact of taxes and inflation. Types and sources of risks. Risk Aversion. Diversification and Hedging. Contemporary issues in investment management- Socially responsible investing (SRI), Ethical investing etc.  | 12                         |
| Unit-II           | <b>Analysis of Fixed Income Securities:</b> Bond fundamentals; Types of bonds; valuation of bonds; bond yields; bond price-yield relationship; analysis of risks in bonds-duration and convexity. Bond portfolio management- passive bond management and active bond management including bond immunization strategies.   | 12                         |
| Unit-III          | <b>Equity Analysis:</b> Measurement of return and risk of equity shares. Approaches to equity analysis. Fundamental Analysis- Economy, Industry, Company Analysis; Equity Valuation Models ( DDM, P/E Ratio model and Free Cash Flow Valuation approach).Forecasting P/E ratio. Technical Analysis – Market indicators and specific stock indicators including Bollinger bands. Efficient market hypothesis. Tests of market efficiency and empirical evidence. Assumption of Investor’s rationality and its critique. Behavioural Finance- behavioural biases (Framing, Mental accounting, Regret avoidance and Prospect theory).  | 12                         |
| Unit-IV           | <b>Portfolio Analysis, Selection and Management:</b> Risk aversion and capital allocation to risky assets and risk free asset; Risk tolerance and asset allocation; Optimal risky portfolio- Markowitz portfolio selection model. Sharpe’s single Index Model and optimal portfolio construction. Capital Asset Pricing Model (CAPM) and Market Anomalies (Size effect, Value effect, Seasonality effect, Overreaction effect etc) . Extensions of CAPM (Zero beta CAPM and Merton’s Inter temporal CAPM).Arbitrage Pricing Theory and Multifactor Asset Pricing Models. Active and Passive portfolio management. Investment strategies- value investing, momentum and contrarian strategies etc. Portfolio performance evaluation (Sharpe index, Treynor Index, Jensen’s alpha, Information ratio, Fama’s decomposition measure).Portfolio revision. | 12                         |
| Unit-V            | <b>Financial Derivatives:</b> Futures-types and payoffs. Pricing of financial futures and commodity futures (Cost of carry model). Options- types and valuation using Black and Scholes Model. Put call parity. Options trading strategies.   | 12                         |

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|                   | Exotic options, Portfolios of futures and options synthetics.<br>Financial engineering.  |  |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Bodie, Zvi., Kane Alex and Alan J. Marcus, Investments, McGraw Hill.</li> <li>2) Reilly, Frank K, and Brown, Keith C., Investment Analysis and Portfolio Management, Cengage Learning.</li> <li>3) Chandra, P., Security Analysis and Portfolio Management, Tata McGraw Hill.</li> <li>4) Vishwanath, R and Krishna Murthi C., Investment Management, Springer</li> <li>5) Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHI Learning.</li> </ol> |  |

**Subject Code: COMD301.1**

**International Financial System**

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|-------------------|--|----------------------------|
| <b>Objectives</b> | The objective of this paper is to equip the students with an understanding of the international financial system, its evolution and growing importance as well as challenges thrown up by increasing globalization of finance.   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction:</b> Growing importance of international finance, costs of international investment crisis & contagion. Balance of Payments-current account, capital account, official reserve account, the J curve, forex reserves-costs and benefits. BOP trends in major countries, persistent current account deficits & surpluses among nations (Global Imbalances) & their repercussions. Shifting global dominance of the U.S.A., growing importance of a unified Europe and emerging Asia. | 12                         |
| Unit-II           | <b>International Monetary System:</b> Evolution of the international monetary system, bimetallism, Gresham's Law, classical gold standard, its strengths and weaknesses, inter war period, Bretton woods system, Triffin's Paradox, special drawing rights, flexible exchange rate regime, present arrangements including dollarization. The European Monetary Union & its costs & benefits. Fixed versus floating exchange rate systems   | 12                         |
| Unit-III          | <b>Exchange Rate Determination &amp; Forecasting:</b> Measuring exchange rate movements & volatility, factors influencing exchange rates, Government intervention-direct & indirect intervention and sterilized & non-sterilized intervention. Interest Rate Parity, covered and uncovered interest arbitrage, Purchasing Power Parity-absolute & relative, Fisher Effect & International Fisher Effect. Forecasting Exchange Rates- Technical Approach, Fundamental                               | 12                         |

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|-------------------|---|----|
|                   | Approach & Efficient Market Approach  |    |
| Unit-IV           | <b>International Financial Markets:</b> Forex Markets; spot market, direct & indirect exchange quotations, bid ask spread, cross exchange rates, forwards, futures & options market. International money markets, international credit markets, international bond markets & international stock markets. Regulatory asymmetry & its implications.  | 12 |
| Unit-V            | <b>International Banking:</b> Offshore banking & offshore currency trading, factors contributing to the growth of international banking & Eurocurrency trading, regulatory asymmetry, shadow banks. Bank failure & safety nets, the problem of moral hazard & systematically important financial institutions. Problems in regulating international banking, regulatory arbitrage. BIS & Basel Committee-issues & challenges. | 12 |
| Books Recommended | 1) Levi D, Maurice, International Finance, Routledge.<br>2) Krugman, Paul R., Obstfeld, Maurice and Melitz, Marc, International Economics, Pearson Education.<br>3) Madura, Jeff, International Corporate Finance, South-Western/Cengage learning.<br>4) Eun, Cheol S. and Resnick, Bruce G., International Financial Management, Tata McGraw- Hill.  |    |

**Subject Code: COMD401.1**

**Advance Cost and Management Accounting**

|                   |  |                            |
|-------------------|--|----------------------------|
| <b>Objectives</b> | To develop an understanding of cost and management accounting tools and techniques and their application in business planning, decision making and control.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction:</b> Management Accounting in Social Context Organisation for Management Accounting Designing Cost & Management Accounting System in an Organisation Behavioural Aspects of Management Accounting Changing world of Management Accounting - Strategic Cost Management Framework Target costing   | 12                         |
| Unit-II           | <b>Cost Analysis for Managerial Decision:</b> Cost Concepts, Terminology and Classifications Cost centres and activities Absorption Costing, Variable Costing and Differential Costing Cost-Volume- Profit Analysis, Make or Buy Decision Pricing Decision for Domestic and Export Order Key Factor Utilisation Decision Shut Down Decision Input Mix Decision | 12                         |
| Unit-III          | Performance measurement (12 classes): Activity Based Costing Throughput Accounting Economic Value Added Balanced Scorecards Comparison of ABC, EVA and BSCs  | 12                         |
| Unit-IV           | <b>Cost Analysis for Control:</b> Standard costing and Variance Analysis, Budgetary Control and profit Planning Zero Base  | 12                         |

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|                   | Budgeting Activity Based Budgeting   |    |
| Unit-V            | <b>Life cycle costing:</b> Introduction, Product Life cycle, Phases and Characteristics of Product Life Cycle, Stages of Product Life Cycle, Product Life Cycle Costing, Features and benefits of Life Cycle Costing.  | 12 |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Horngreen, C.T.: Introduction to Management Accounting (Prentice Hall of India, N. Delhi, 2008)</li> <li>2) Atkinson et.al.: Management Accounting (Prentice Hall of India, N. Delhi, 2008)</li> <li>3) Sharma &amp; Gupta.: Management Accounting (Kalyani Publisher, New Delhi, 2004)</li> <li>4) Lal Jawahar.: Managerial Accounting (Tata McGraw Hill , New Delhi, 1996)</li> <li>5) Lal Jawahar.: Cost Accounting (Tata McGraw Hill , New Delhi, 3ed.)</li> </ol> |    |

**Subject Code: COMD101.2**

**Marketing Management**

|                   |   |                            |
|-------------------|---|----------------------------|
| <b>Objectives</b> | To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <p><b>Introduction:</b> Nature and Scope of Marketing; Core Marketing Concepts; Evolution of modern marketing concept; Modern marketing concepts; Marketing Mix; Marketing management process-a strategic perspective; Customer quality, value and satisfaction; Planning and control. Marketing Environment: Significance of scanning marketing environment; Analyzing macro environment of marketing-economic, demographic, socio-cultural, technological, political and legal segments; Impact of micro and macro environment on marketing decisions.</p> <p><b>Buyer behaviour:</b> Need for studying buyer behaviour; Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process. Market Segmentation, Targeting and Positioning: Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.</p> | 12                         |
| Unit-II           | <p><b>Product and Pricing Decisions:</b> Product - concept and classification; Major product decisions; New product development; Packaging and labelling; Product support services; Branding decisions; Product life cycle – concept and appropriate strategies adopted at different stages.</p>  | 12                         |

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|                   | Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies. Ethical issues in product and pricing decisions.   |    |
| Unit-III          | <b>Distribution Decisions:</b> Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems. Ethical issues in distribution decisions. Retailing and Wholesaling: Types of retail formats; Retail theories; Retailing strategies; Non-Store retailing; Wholesaling-nature and importance, types of wholesalers; Developments in retailing and wholesaling in Indian perspective. | 12 |
| Unit-IV           | <b>Promotion Decisions:</b> Role of promotion in marketing; Promotion methods; Integrated Marketing Communication – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing advertising campaigns. Ethical issues in promotion decisions.   | 12 |
| Unit-V            | <b>Marketing Planning, Organising and Control:</b> Marketing planning process; Different ways of organising marketing department; Sales, cost and profit analysis. Trends in Marketing: Service Marketing, Social Media Marketing, Green Marketing, Customer Relationship Management, Rural marketing, other emerging trends.  | 12 |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson.</li> <li>2) Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Mktg, Cengage Learning.</li> <li>3) Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).</li> <li>4) Czinkota, Miachel, Marketing Management, Cengage Learning.</li> <li>5) Kazmi, SHH, Marketing Management Text and Cases, Excel Books.</li> </ol>   |    |

**Subject Code: COMD201.2**  
**Advertising and Sales Management**

| <b>Objectives</b> | To develop an in -depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast -growing area of marketing   |                            |
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| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Communication Basics:</b> Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; EKB model; Marketing communication mix; Integrated marketing communication – an introduction; Advertising - Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR Approach; Determination of Target Audience and positioning; Advertising budget – factors influencing budget decision and methods .   | 12                         |
| Unit-II           | <b>Advertising Message And Media Decisions:</b> Creativity and advertising; Creative process; Creative appeals and execution styles; Developing advertising copy for print ad - headline, body copy, logo, illustration and layout. Media Decisions – Types of media, Advertising through Internet and interactive media; Developing media plan; media selection and scheduling  | 12                         |
| Unit-III          | <b>Organization And Evaluation Of Advertising Efforts:</b> Centralized and decentralized systems; Inhouse agency arrangements; Advertising agencies – selection, compensation and appraisal of advertising agency; managing advertising agency relations; IMC services; Reasons for evaluating Advertising Effectiveness; Advertising testing process - Before and after advertising tests and techniques. Advertising in India: Social and regulatory aspects of advertising in India. Recent developments and issues in advertising. | 12                         |
| Unit-IV           | <b>Fundamentals of Personal Selling:</b> Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Sales management process; Environmental factors impacting selling; Managing ethics in selling environment; Role of personnel selling in customer relationship management   | 12                         |
| Unit-V            | <b>Sales Planning and Organization:</b> Setting personal selling objective; Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota; Role of IT in sales planning.<br>Sales Organization: Organization structure; Relationship of sales department with other departments; Distribution networks relationship.<br><b>Sales Force Management:</b> Recruitment and selection; training and development- Objectives, techniques and Evaluation; Sales persons compensation and techniques –                     | 12                         |

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|                   | straight salary, straight commission, sales contests; rewards and expense accounts; motivating, and supervising sales personnel; Evaluation and Control of the sales effort – Evaluation of sales personnel performance, Sales and cost analysis.  |  |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Aaker, David A., Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India.</li> <li>2) Belch. George and Michael Belch, Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw Hill Education.</li> <li>3) Still, Richard R., Sales Management: Decisions, Strategies and Cases, Pearson Education India</li> <li>4) Anderson B. Robert, Professional Selling, Universe.</li> <li>5) Johnston, Mark W. and Greg W. Marshall, Sales Force Management: Leadership, Innovation, Technology, Routledge.</li> </ol> |  |

**Subject Code: COMD 301.2**

**Consumer Behaviour**

|                   |  |                            |
|-------------------|--|----------------------------|
| <b>Objectives</b> | To provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Consumer Behaviour:</b> Importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and impact of technology. Conducting consumer research – overview of process, complexities and issues  | 12                         |
| Unit-II           | <b>Consumer Decision Making Process:</b> Buying Motives; Buying Roles; Consumer Buying Process; Levels of Consumer Decision Making.  | 12                         |
| Unit-III          | <b>Individual Differences in Consumers:</b> Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.   | 12                         |
| Unit-IV           | <b>Socio-Cultural Determinants of Consumer Behaviour:</b> Family and household influence on consumer buying behaviour; Group and their influences-WOM and opinion leaders, Social class; Culture and sub-culture. Cross-cultural dimensions of consumer behaviour                                | 12                         |
| Unit-V            | <b>Models of Consumer Behaviour and Business Buying Behaviour:</b> An overview of contemporary models.   | 12                         |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Schiffman, L.G. and L.L.Kanuk, Consumer Behaviour, Prentice Hall.</li> <li>2) Engel, J.F., Roser D. Blackwell and Paul W. Miniard, Consumer Behaviour, Cengage Learning.</li> <li>3) Peter, J. Paul, and Jerry C. Olson, Consumer Behaviour</li> </ol> |                            |

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|  | <p>and Marketing Strategy, McGraw Hill.</p> <p>4) Assael, H., Consumer Behaviour and Marketing Action; Cengage Learning.</p> <p>5) Hawkins, Dal I., Roger J. Best and Kenneth A. Coney, Consumer Behaviour Implication for Marketing Strategy, McGraw Hill.</p> |  |
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**Subject Code: COMD401.2**

**Supply Chain Management & Logistics**

|                   |   |                            |
|-------------------|---|----------------------------|
| <b>Objectives</b> | To acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business firm.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction:</b> Concept of supply chain management (SCM) and trade logistics; Scope of logistics; Logistic activities – an Overview; Contribution of logistics at macro and micro levels; SCM and trade logistics; Business view of SCM; Concept, span and process of integrated SCM; Demand management – methods of forecasting; Supply chain metrics (KPIs), performance measurement and continuous improvement; Product development Process and SCM; Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle.  | 12                         |
| Unit-II           | <b>Managing Relationship:</b> Role of Relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.  | 12                         |
| Unit-III          | <b>Focus Areas of Logistics and Supply Chain Management:</b> Transportation-Importance of effective transportation system; Service choices and their characteristics; inter-modal services; Transport cost characteristics and rate fixation; In-company management vs. out-sourcing; World sea borne trade; International shipping- characteristics and structure; Liner and tramp operations; Liner freighting; Chartering-Types, principles and practices; Development in sea transportation- Unitization, containerisation, inter and multimodal transport; CFC and ICD. Air transport: Set up for air transport and freight rates; Carriage of Goods by sea -Role and types of cargo intermediaries. Warehousing and inventory management: Reasons for warehousing; Warehousing evaluation and requirements; Warehousing location strategies; Inventory management principles and approaches; Inventory categories -EOQ, LT, ICC; Material management systems and techniques – JIT purchasing, manufacturing and in-bound logistics; Packing and marking; Control and communication. | 12                         |

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| Unit-IV           | <b>IT Enabling Logistics and Supply Chain:</b> Technology in logistics – EDI, bar Coding, RFID etc., data warehousing, electronic payment transfers; Business management systems; TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS; Re-engineering the supply chain-Future directions.  | 12 |
| Unit-V            | <b>Trends and Challenges in Logistics and Supply Chain Management:</b> Third party logistic outsourcing –challenges and future directions.   | 12 |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Ballau, R.H., Business Logistics Management, Prentice Hall, Englewood Cliffs.</li> <li>2) Christopher, M., Logistics and Supply Chain Management, Prentice Hall.</li> <li>3) Murphy, Paul R. and Donald F. Wood, Contemporary Logistics, Prentice Hall.</li> <li>4) Shapiro, R., Logistics Strategy: Cases and Concepts, West Publishing, St. Paul.</li> <li>5) Coughlan, A., Anderson, E. and Louis W. Stern, Marketing Channels, Prentice Hall.</li> </ol> |    |

**Subject Code: COMD101.3**  
**Human Resource Development**

|                   |   |                            |
|-------------------|---|----------------------------|
| <b>Objectives</b> | The objective of the course is to make student aware of the concepts, techniques and practices of human resource development. This course intends to make students understand the applicability of these principles and techniques in an organization                                     |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction to Human Resource Development:</b> Concept and evolution; Relationship between human resource management and human resource development; HRD mechanisms, processes and outcomes; HRD matrix; HRD interventions; Roles and competencies of HRD professionals.              | 12                         |
| Unit-II           | <b>HRD Process:</b> Assessing HRD needs; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs.   | 12                         |
| Unit-III          | <b>Learning and HRD:</b> Maximizing learning; Individual differences in learning process; Learning strategies and styles; Principles of learning; Learning and motivation; HRD culture and climate.   | 12                         |
| Unit-IV           | <b>HRD Activities and Applications:</b> HRD for Workers; HRD mechanisms for workers; Role of trade unions; Employee training and development- Process, methods, and types; Coaching, counselling and performance management; Career management and development; Organization development. | 12                         |
| Unit-V            | <b>HRD in Organisations, Trends and Practices:</b> Select cases for HRD Practices in Government organisations,  | 12                         |

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|                   | defence, police, private sectors and public sectors units; HRD audit; Balanced scorecard; People capability maturity model; Integrating HRD with technology; Employer branding and other recent trends; Future of HRD.   |  |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Werner J. M., DeSimone, R.L., Human resource development, South Western.</li> <li>2) Nadler, L., Corporate human resources development, Van Nostrand Reinhold.</li> <li>3) Blanchard, P.N., Thacker, J.W., Anand Ram, V., Effective training, systems, strategies, and practices, Pearson Education.</li> <li>4) Raymond, N. and Kodwani, A.D., Employee training and development, McGrawHill Education India.</li> <li>5) Mankin, D., Human resource development, Oxford University Press India.</li> </ol> |  |

**Subject Code: COMD201.3**  
**Management of Industrial Relation**

|                   |  |                            |
|-------------------|--|----------------------------|
| <b>Objectives</b> | The objective of the course is to make student practically equipped to manage the industrial relations in the light of numerous augmentations in the area of Industrial relations. The course will make them understand the importance of industrial relations for an organisation and the ways and means to create industrial harmony at different levels of organisation.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>Structure and Evolution of Industrial Relations:</b> Concept, Nature and models of IR: Unitarist, Pluralist, Dunlop's and Marxist perspectives of IR, Industrial relations system in India: Structure and its evolution. Major contemporary developments in global economy and polity and their impact on industrial relations scenario in India.   | 12                         |
| Unit-II           | <b>Industrial Conflict and Disputes Resolution:</b> Industrial Relations Machinery in India, Provisions under the Industrial Disputes Act, 1947; Authorities under the Act, Reference of disputes to boards, courts or Tribunals, Procedures, Powers and duties of Authorities, Strikes, Lockouts, Layoff and retrenchments, unfair labour Practices, Penalties. Disputes resolution methods, Forms of industrial conflicts, Labour turnover, workplace practices and cooperation. Dynamics of conflict and collaboration. Trends in industrial conflict. Nature, Causes and Types of industrial disputes: handling interest and rights disputes—Statutory and Non-statutory—Linking IR Strategy and HRM strategy. | 12                         |
| Unit-III          | <b>Trade Unionism, Negotiations and Collective Bargaining:</b> Provisions of Trade Union Act, 1926, Definitions, Legislations of Trade unions, rights and Liabilities of Registered Trade Union, Regulations, Penalties  | 12                         |

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|                   | and procedure. Management of labour, management control strategies, business strategies and industrial relations, Role of market conditions, Structure for management of Industrial relations; Collective bargaining: Nature and functions; Types of bargaining; Collective bargaining in the Indian context; Negotiating a collective bargaining agreement.  |    |
| Unit-IV           | <b>Industrial Relations and HRM Performance:</b> Unions and productivity; Industrial relations climate and performance; the conciliation and arbitration system and performance; labour market and economic performance; Nature of grievances and grievance procedure. Handling employee grievances Model grievance procedures. Industrial indiscipline. Disciplinary enquiries: an overview. Salient features of Industrial Employment (Standing Orders) Act, 1946. Disciplinary action and termination of employment contract.  | 12 |
| Unit-V            | <b>Industrial Democracy:</b> Concept and scope of industrial democracy, Workers' participation: Strategy, practices, behavioural science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation effective. Emerging trends in Union-Management relations. Technology and industrial relations. Principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, politico - economic structure) Experience of UK, Yugoslavia, West Germany, Scandinavian countries and Japan.   | 12 |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Venkataratnam, C. S. Industrial Relations: Text and Cases. Delhi. Oxford University Press.</li> <li>2) Michael Salamon, Industrial Relations—Theory &amp; Practice. London. Prentice Hall.</li> <li>3) Bray, M, Deery.S, Walsh.J, and Waring P, Industrial Relations : A Contemporary Approach, Tata Mc Graw Hill.</li> <li>4) Dwivedi, R.S., Managing Human Resources: Industrial Relations in Indian Enterprises, New Delhi, Galgotia Publishing Company.</li> <li>5) Edwards, P. Industrial Relations: Theory and Practice in Britain. U.K. Blackwell Publishing.</li> </ol> |    |

**Subject Code: COMD 301.3**  
**Strategic Human Resource Management**

|                   |   |                            |
|-------------------|---|----------------------------|
| <b>Objectives</b> | To impart knowledge about the strategic aspect of human resource management. This paper also intends to make the students understand the linkage between human resource strategies and corporate strategies.  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction:</b> Concept and context of strategic human resource management (SHRM); Corporate strategy and SHRM; Evolution of SHRM; SHRM & HR; Challenges in SHRM; Resource based view of a firm; Competencies of HR professionals.   | 12                         |
| Unit-II           | <b>HR Strategies:</b> Strategic HR planning and acquisition: Recruitment and selection; Strategic training and development; Reward and compensation strategy; Corporate strategy and career systems; Employee separation and retention management, retrenchment; Strategic approach to industrial relations; Managing workforce diversity.  | 12                         |
| Unit-III          | <b>Implementing Strategic Human Resource Management:</b> Identifying strategic positions; Human resource analytics; Employee engagement; Matching culture with strategy; Behavioural issues in strategy implementation.   | 12                         |
| Unit-IV           | <b>Linking SHRM to Competitive Success and Corporate Strategy:</b> SHRM for competitive advantage; HC Bridge Model and Decision science model; Tools for work analysis and talent strategies; HR implications of mergers and acquisitions; Outsourcing and its HR implications.   | 12                         |
| Unit-V            | <b>Trends and Issues in SHRM:</b> Alignment of HR strategies and the impact on business performance; HR metrics; Human resource strategy in international context; Future of SHRM.  | 12                         |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Das P., Strategic human resource management: A resource driven perspective, Cengage Learning India.</li> <li>2) Greer, C.R., Strategic human resource management: A general managerial approach, Pearson Education.</li> <li>3) Paul B., Strategic human resource management, McGrawHill Education.</li> <li>4) Armstrong, M., Armstrong's handbook of strategic human resource management, Kogan Page.</li> <li>5) Mello J. A., Strategic management of human resources, South Western.</li> </ol> |                            |

**Subject Code: COMD 401.3**  
**Compensation Management**

|                   |   |                            |
|-------------------|---|----------------------------|
| <b>Objectives</b> | The course is designed to promote understanding of issues related to compensation management in corporate sector and public services and to impart skill in designing compensation management system, policies and strategies, apart from promoting understanding of legal issues in the administration of compensation, welfare and social security.   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <p><b>Introduction to Compensation Management:</b> Introduction to compensation management, meaning, definitions, objectives, principles and importance of compensation management.</p> <p><b>Foundation of Compensation Management:</b> Economic and Behavioural theories, compensation strategies, major factors influencing compensation management, understanding inter and intra-industry compensation differentials, understanding compensation differential at individual level.</p>   | 12                         |
| Unit-II           | <p><b>Compensation and Job Evaluation:</b> Process of Compensation management, equity in Compensation management, ways to improve equity in Compensation Management. Concept of Job evaluation, meaning definition, definition, objectives, principles, techniques, process and Pitfalls of Job evaluation, compensable factors.</p> <p><b>Architecture of Compensation:</b> Stakeholders of compensation management, wage determination models, determinants of compensation, compensation planning: level, structure and systems decisions; compensation surveys: concept, definition, types, methods and process, Broad banding, measures of effectiveness of compensation system, compensation and its components</p> <p><b>Behavioural Dimensions of Compensation Management:</b> Factors influencing effective compensation management, motivational issues in compensation, organizational justice and compensation, impact of compensation on employee behaviours, consequences of dissatisfaction with compensation.</p> | 12                         |
| Unit-III          | <p><b>Managing Performance:</b> Concept of performance management, meaning of appraisal, definitions of performance appraisal, approaches to performance appraisal, sources, process, methods of performance appraisal and factors favouring effective performance appraisal.</p>   | 12                         |
| Unit-IV           | <p><b>Rewarding Performance:</b> Role of appraisal in rewarding performance approaches to rewarding performance.</p> <p><b>Strategic Compensation:</b> Pay-for-performance programmes – meaning of incentives, definitions, types of incentives plans, essential characteristics of effective incentive plans, limitation of incentive plans.</p>   | 12                         |

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|                   | <p><b>Stock-Based Compensation:</b> Meaning, types, methods to measure stock-based compensation, process, guidelines of SEBI on stock-based compensation, essential characteristics of effective stock-based compensation, limitations, culture based strategic compensation management, operationalizing change through compensation management, why performance reward plans fails, characteristics of an effective performance reward plan, meaning of fringe benefits, definitions of fringe benefits, types of fringe benefits.</p> |    |
| Unit-V            | <p><b>Corporate Consideration in Compensation:</b> Management of compensation in relation to nature of product or service, market expansion and growth plans of the organization, legal environment of compensation, institutions related to compensation, tax planning, compensation review and restructuring, international compensation management influence of culture on compensation, ethics in compensation management, and challenges in compensation management.</p>  | 12 |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Belchor, David W. "Compensation Administration", Prentice Hall, Englewood Cliffs. NT.</li> <li>2) Henderson, R.I. Compensation Management in a Knowledge Based World. New Delhi: Pearson Education</li> <li>3) Milkovich.G; Newman.J and Ratnam, C.S.V, Compensation, Tata Mc Graw Hill, Special Indian Edition.</li> <li>4) Armstrong, M. &amp; Murlis, H. Reward Management: A Handbook of Salary administration, London: Kegan Paul</li> </ol>  |    |

-----**GENERIC ELECTIVE SUBJECTS**-----

**Subject Code: COMG101**

**STOCK Market**

| <b>Objectives</b> | To acquire knowledge and understanding of securities laws and the regulatory framework of capital markets.   |                            |
|-------------------|--|----------------------------|
| <b>Units</b>      | <b>Topics / Contents</b>   | <b>Instructional Hours</b> |
| Unit-I            | <b>OVERVIEW OF CAPITAL MARKET:</b> Organisational structure of financial system, Financial Markets, Need for capital market, Functions of the capital market, Securities Market, Products and Market Participants, Functions of Securities Market, Over View of Depository System in India   | 12                         |
| Unit-II           | <b>CAPITAL MARKET INSTRUMENTS:</b> Classification of Instruments, Equity Shares, Shares with Differential Voting Rights, Preference Shares, Debentures, Sweat Equity Shares, Secured Premium Notes, Equity Shares with detachable warrants, Dual Option Warrants, Debt Instruments with Debt Warrants, Debt for Equity Swap, Indexed Rate Notes, Extendable Notes, Level Pay Floating Rate, Zero Coupon Convertible Notes, Deep Discount Bond, Disaster Bonds, Option Bonds, Easy Exit Bonds, Pay in Kind Bonds, Split Coupon Debentures, Floating Rate Bonds and Notes, Clip and Strip Bonds, Dual Convertible Bonds, Stepped Coupon Bonds, Industrial Revenue Bonds, Commodity Bonds, Carrot and Stick Bond, Capital Indexed Bonds, Inflation indexed bonds or Inflation Indexed National Savings Securities, Tax Free Bonds, Global Depository Receipts, Foreign Currency Convertible Bond (FCCB), Indian Depository Receipts, Tracking Stocks, Mortgage Backed Securities, Futures, Options, Hedge Funds | 12                         |
| Unit-III          | <b>STOCK EXCHANGE TRADING MECHANISM:</b> Stock Exchange Trading Mechanism, Market Making, Securities Lending, Securities' Lending and Borrowing ('SLB'), Short Selling and Securities Lending and Borrowing, Bombay Stock Exchange Ltd., Basket Trading System, Settlement system at BSE, National stock exchange of India ltd. (NSEIL), Trading and Settlement at NSE, Straight Through Processing, Direct Market Access (DMA), Demutualization of Stock Exchanges, Small and Medium Enterprise (SME) exchange  | 12                         |
| Unit-IV           | <b>DEBT MARKET:</b> Debt Market Instruments, Investors in debt market, Debt Market Intermediaries/Participants, Debt Market – Regulatory Framework, SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, SEBI (Issue and Listing of Debt Securities) Regulations, 2008, Conditions for Private Placement, Listing and Trading of Debt Securities, Green Debt Securities, Securitised Debt Instrument, SEBI (Public Offer and Listing of Securitised Debt Instruments) Regulations, 2008, Municipal Bonds,  | 12                         |

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|-------------------|---|----|
|                   | SEBI (Issue and Listing of Debt Securities by Municipalities) Regulations, 2015, Compliances under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing of NCRPS/ NCDs through a Scheme of Arrangement   |    |
| Unit-V            | <b>MONEY MARKET:</b> Features of Money Market, Money Market vs. Capital Market, Growth of Money Market, Structure and Institutional Development, Money Market Instruments Certificates of Deposits, Inter-Corporate Deposits, Commercial Bills, Commercial Paper, Factoring, Bills Rediscounting  | 12 |
| Books Recommended | <ol style="list-style-type: none"> <li>1) E. Gordon &amp; K. Natarajan, Capital Market in India; Himalaya Publishing House, Ramdoot, Dr. Bhalerao Marg, Girgaon, Mumbai - 400004.</li> <li>2) Sanjeev Aggarwal : Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi – 110 034.</li> <li>3) V.L. Iyer : SEBI Practice Manual; Taxman Allied Service (P) Ltd., 59/32, New Rohtak Road, New Delhi- 110005.</li> <li>4) M.Y. Khan : Indian Financial Systems; Tata McGraw Hill, 4/12, Asaf Ali Road, New Delhi – 110 002.</li> </ol> |    |

**Subject Code: COMG 301**

**Personality Development**

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|-------------------|---|----------------------------|
| <b>Objectives</b> | <ol style="list-style-type: none"> <li>1) To develop inter personal skills and be an effective goal oriented team player.</li> <li>2) To re-engineer attitude and understand its influence on behaviour</li> </ol>  |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction to Personality Development:</b> The concept of personality - Dimensions of personality – Theories of Freud & Erickson-Significance of personality development. The concept of success and failure: What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure. SWOT analysis.   | 12                         |
| Unit-II           | <b>Attitude &amp; Motivation Attitude:</b> Concept - Significance - Factors affecting attitudes - Positive attitude – Advantages – Negative attitude- Disadvantages - Ways to develop positive attitude - Differences between personalities having positive and negative attitude. Concept of motivation - Significance – Internal and external motives - Importance of self-motivation- Factors leading to de-motivation | 12                         |
| Unit-III          | <b>Self-esteem Term self-esteem:</b> Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self-  | 12                         |

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|                   | esteem - Symptoms - Personality having low self esteem - Positive and negative self esteem. Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behaviours - Lateral thinking.  |    |
| Unit-IV           | <b>Other Aspects of Personality Development:</b> Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Leadership and qualities of a successful leader – Character building -Team- work – Time management - Work ethics –Good manners and etiquette.   | 12 |
| Unit-V            | <b>Employability Quotient Resume building:</b> The art of participating in Group Discussion – Facing the Personal (HR & Technical) Interview -Frequently Asked Questions - Psychometric Analysis - Mock Interview Sessions.  | 12 |
| Books Recommended | <ol style="list-style-type: none"> <li>1) Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi. Tata McGraw-Hill 1988.</li> <li>2) Heller, Robert. Effective leadership. Essential Manager series. Dk Publishing, 2002</li> <li>3) Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003</li> <li>4) Lucas, Stephen. Art of Public Speaking. New Delhi. Tata - Mc-Graw Hill. 2001</li> <li>5) Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).</li> <li>6) Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005.</li> </ol> |    |

-----Ability Enhancement Courses-----

**Subject Code: COMA101**  
**Environmental Studies**

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| <b>Objectives</b> | <ol style="list-style-type: none"> <li>1) To create awareness of the environment as a whole and its related problems.</li> <li>2) To impart variety of experiences and acquire a basic understanding and knowledge about the environment and its allied problems.</li> <li>3) To acquaint skills for identifying and solving environmental problems.</li> </ol>   |                            |
| <b>Units</b>      | <b>Topics / Contents</b>  | <b>Instructional Hours</b> |
| Unit-I            | <b>Introduction to environmental studies:</b> Multidisciplinary nature of environmental studies; scope and importance; concept of sustainability and sustainable development.<br>Ecosystems: What is an ecosystem? Structure and function of ecosystem; energy flow in an ecosystem: food chains; food webs and ecological succession. Case studies of the following ecosystems: a) forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries) | 12                         |

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| Unit-II           | <b>Natural resources:</b> Renewable and non-renewable resources: land resources and land use change; land degradation soil erosion and desertification; Deforestation causes and impacts due to mining, dam building on environment, forests biodiversity and tribal populations; water: use and over-exploitation of surface and ground water, floods, draughts, conflicts over water (International & Inter-state); Energy resources: Renewable and non-renewable energy resources, use of alternate energy sources, growing energy needs, case studies.  | 12 |
| Unit-III          | <b>Biodiversity and conservation:</b> Levels of biological diversity, genetic species and ecosystem diversity, biogeographic zones of India; biodiversity patterns and global biodiversity hot spots; India as a mega-biodiversity nation; endangered and endemic species of India; Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; conservation of biodiversity: in-situ and ex-situ conservation of biodiversity; Eco-system and biodiversity services: ecological economic, social ethnical aesthetic and informational value.<br><br><b>Environmental Pollution:</b> Environmental Pollution, types, causes, effects and controls; Air, water, soil and noise pollution; Nuclear hazards and human health risks, solid waste management; control measures of urban and industrial waste, pollution case studies. | 12 |
| Unit-IV           | <b>Environmental Policies &amp; Practices:</b> Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.<br><b>Environmental Laws:</b> Environment protection act; air (prevention & control of pollution) acts; water (prevention and control of pollution) act; wildlife protection act; forest conservation act.<br><b>International agreements:</b> Montreal and Kyoto protocols and convention on Biological diversity (CBD); Nature reserves, tribal populations and rights and human wildlife conflicts in Indian context.  | 12 |
| Unit-V            | Human Communities and the Environment:<br>Human population growth: impact on environment, human health and welfare; Resettlement and rehabilitation of project affected persons; case studies; Disaster management: floods, earthquake, cyclones and landslides; Environmental movement: Chipko silent valley, Bishnoi of Rajasthan; Environmental ethics: Role of Indian and other religious and cultures in environmental conservation; Environmental conservation; Environmental communication and public awareness, case studies.   | 12 |
| Books Recommended | 1) Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.<br>2) Gadgil, M., & Guha, R. 1993. This Fissured Land: An   |    |

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|  | Ecological History of India. Univ.of California Press.   |  |
|  | 3) Gleeson,B. and Low, N. (eds.)1999. Global Ethics and Environment, London, Routledge.  |  |
|  | 4) Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press. |  |

**Subject Code: COMA102**  
**Reasoning & Aptitude**

| <b>Objectives</b> |  |                            |
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| <b>Units</b>      |  | <b>Instructional Hours</b> |
| Unit-I            |  | 12                         |
| Unit-II           |  | 12                         |
| Unit-III          |  | 12                         |
| Unit-IV           |  | 12                         |
| Unit-V            |  | 12                         |
| Books Recommended |  |                            |