



MANIPAL UNIVERSITY
JAIPUR

PROGRAMME PROJECT REPORT (PPR)

For

Master of Commerce (MCom)

ONLINE DEGREE PROGRAMME

DIRECTORATE OF ONLINE EDUCATION (DOE)

MANIPAL UNIVERSITY, JAIPUR-303007

RAJASTHAN



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PROGRAMME PROJECT REPORT

Introduction

At every step in one's life, one needs to transform, to compete, and improve. In today's dynamic business environment, being acquainted with concepts is not enough. It is essential to acquire and constantly upgrade knowledge about various dimensions of accounting and finance. The **Manipal University, Jaipur** Online M.Com Programme imparts knowledge and skill sets to students to achieve this and face real world challenges. It teaches application of innovative practices to current business situations. It incorporates analysis of contemporary issues besides providing a strong theoretical foundation. It provides a collaborative learning environment with dedicated faculty to ensure students achieve their full potential. The online M.COM Programme teaches one to work smartly, take the lead in critical situations, and influence business decisions more effectively. It teaches one to not only work efficiently, but also shape the business environment and create opportunities for further growth.

It aims to provide the students with a wide range of skills and competence in the area of commerce. The two-year programme equips students with the knowledge of advance accounting and financial management, legal environment of business, export and import laws, economic policies and other aspects that influences trade and business. This programme tries for excellence in commerce education and training for accounting, taxation, banking, changing socio-cultural aspirations, the IT revolution and globalisation of economies. The Programme is designed to instil confidence, improve knowledge, and act as a catalyst in the search for success and growth.

1. Programme's Mission and Objectives

The online M. Com Course is imparting professional education and training in various aspects of business and its environment and provide them with opportunities to develop analytical skills to meet the challenges of business at the national and global level. The course aims at equipping the students with the requisite knowledge, skills & domain expertise envisaged, by the corporate world, of industry-worthy finance professionals.

- The basic objective of the Online M.Com program is to provide advance and practical knowledge of finance stream for making participants more competent to occupy key operational positions at their workplace.
- To impart the latest and relevant knowledge of Financial Analysis.
- To develop the right kind of values and attitudes to function effectively in the competitive environment of financial analysis

2. Relevance of Programme with Manipal University, Jaipur Mission and Goals

In order to align with the mission and goals of Manipal University Jaipur, the Online M.Com Programme is planned to incorporate therein all relevant subjects of wide-spectrum application in real time work environment, this course offers the students great career opportunities in the financial sector.

Vision

Global Leadership in Higher Education and Human Development

Mission

- Be the most preferred University for innovative and interdisciplinary learning
- Foster Academic research and professional excellence in all domains
- Transform young minds into competent professionals with good human values.

3. Nature of Prospective Target Group of Learners

It is by now well accepted that an M.Com degree is an important tool for professionals to enhance their knowledge of business, expand their career options and move up their career ladder, acquired accounting skills or embark on an entrepreneurial journey.

This Online programme has been designed for conventional learners, as well as working professionals and other individuals aspiring to acquire knowledge and associated academic credentials. Considering that all candidates interested in pursuing a degree may not be able to afford the same through a campus mode for reasons of paucity of time or financial constraints, online delivery is a feasible option to enable them to acquire knowledge and skills.

Delivery through this mode also contributes towards Gross Enrolment Ratio (GER) of 50% by 2035, as envisaged by the Government of India.

The programme is so designed that the prospective students who may not be able to afford full time, residential M. Com are provided with high value learning, anytime, anyplace, at one's own pace.

4. Appropriateness of programme to be conducted in Online mode to acquire specific skills and competence

The courses in the programme are delivered through Self-Learning e-Module which is a modular unit of e-learning material which is inter-alia self-explanatory, self-contained, self-directed at the learner, and amenable to self-evaluation, and enables the learner to acquire the prescribed level of learning in a course of study and includes contents in the form of a combination of the following e-Learning content, and made available through four-quadrant approach namely,

(a) e-Tutorial - faculty led Audio - Video Lectures, (b) e-Content (combination of PDF/ epub) Text Materials, (c) Discussion forum for raising of doubts and clarifying the same on real time basis by the Course Coordinators/Course Mentors assigned to students (d) Self-Assessment Quiz, Test and Assignments to reinforce learning. Reference books are also mentioned in the syllabus. Latest Edition of Reference books may be referred to.

A robust Learning Management System that keeps track of delivery of e-Learning Programmes, learner's engagement, assessment, results and reporting in one centralized location, is in place. All of the above can be done/delivered by online and other platforms without much loss of fidelity. Hence the M.COM programme is suited for Online mode of learning.

5. Instructional Design

5.1. Curriculum design

Curriculum has been designed by experts in the area of accounting and care has been taken to include contemporary topics, as well as topics that also inculcate environmental awareness in students. The curriculum and syllabus are approved by the Board of Studies, Centre for Internal Quality Assurance (CIQA) and University Academic Council which consists of experts from Academia and Industry.

5.2. Programme structure and detailed syllabus

5.2.1. Programme Structure

1st Semester		
Course Code	Title	Credits
DCM 6101	Management Concepts & Organisational Behaviour	4
DCM 6102	Managerial Economics	4
DCM 6103	Financial Management	4
DCM 6104	Cost Analysis & Control	4
DCM 6105	Business and Economic Laws	4
DCM 6106	Financial Accounting & Reporting	4
2nd Semester		
DCM 6201	Research Methodology and Statistical Analysis	4
DCM 6202	Management Accounting	4
DCM 6203	Marketing Management	4
DCM 6204	Business Environment	4
DCM 6205	Project Planning, Appraisal & Control	4
DCM 6206	Management of Financial Institutions, Market and Service	4
3rd Semester		
DCM7101	Strategic Management	4
DCM7102	E – Commerce	4
DCM7103	International Business	4
DCM7104	Corporate Tax Laws & Planning	4
DCM7105	Security Analysis and Portfolio Management	4
DCM7106	Management Information System	4
4th semester		
DCM7201	Advanced Corporate Accounting	4
DCM7202	Audit & Assurance	4
DCM7203	Risk Management	4
DCM7204	Business Ethics and Corporate Governance	4
DCM7205	Indirect Taxes: GST	4
DCM7206	Project Report	8

5.2.2. Detailed syllabus

SEMESTER - I

COURSE CODE- DCM 6101	MANAGEMENT CONCEPTS & ORGANIZATIONAL BEHAVIOR
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Learning Objectives-

- To make students understand basic concepts of management and organizational behavior.
- To enable students understand the fundamental concepts of marketing, finance, and operations for a holistic understanding of management concepts
- To know the underlying theoretical developments of individual behavior to gain better insights of self and others
- To enable the participants to learn about groups and team dynamics to help them evolve into better team players and effective team leaders

Unit I: Management: Framework and Dynamics of Management, the different purposes of organizations.

Unit II: Different structures organizations may adopt, the various forms and functional boundaries of the organization including externalization, shared service centers (SSC).

Unit III: Business process outsourcing (BPO) – Basic Concept and introduction of BPO.

Unit IV: The purpose and principles of good corporate governance, the ethical responsibilities of the organization and individuals, and ways of achieving corporate social responsibility.

Unit V: Functional areas of Management: Finance Functions, contribution of the finance function to make the sustainable delivery of the organization's strategies in a range of contexts.

Unit VI: The components of the finance function, the potential for conflict within the role of the finance function, fundamental activities as the role of finance function.

Unit VII: The contemporary transformation of the finance function. Information Function: - the purpose and management of the technology and information function, emerging information system trends and their roles in supporting organization.

Unit VIII: Operation Functions & Its purpose: - Tools and techniques of operations management.

Unit IX: Marketing Function: - Introduction, Marketing planning, process, marketing mix. Various aspects of marketing.

Unit X: HR Functions: - Introduction to HRM, Appraisal, training & development.

Unit XI: Motivation and Retention. Employment practices, HR roles and ethics in HRM.

Unit XII: Dynamics of organizational behavior – Introduction, role of dynamics for organizational behaviour.

Unit XIII: Leading and Directing: Leadership-Classification; Approaches to study of leadership.

Unit XIV: Communicating: Meaning and Importance, Process of Communication; Channels; Formal/Informal and Upward/Downward Communications; Problems/Barriers to Communication. Group: Meaning and Classification.

Unit XV: Groups in organizations – managing group behaviors, Structures; Processes; Types and Characteristics of Groups; Group Development; Group Cohesiveness; Group Decision Making.

SUGGESTED READINGS:

1. S.C. Saxena : Business Administration and Management, Sahitya, Bhawan, Agra, 2015
2. Edwin, B. Flippo: Personnel Management, McGraw Hill International, New Delhi, 2015.
3. Philip Koller Marketing Management, Prentice Hall of India, New Delhi. 2015
4. Stephen, P. Robbins : Organizational Behavior, Prentice Hall of India, New Delhi, 2016
5. Fred Luthans : Organizational Behavior, McGraw Hill International, New Delhi, 2015
6. R.S. Dwivedi : Managing Human Resources, Galgotia Publishing Co., New Delhi, 2014
7. Pramod Verma : Personnel Management in India Organizations, Oxford and IBH, Delhi

Course Code- DCM6102	MANAGERIAL ECONOMICS
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Learning Objectives:

- To understand the basic concept of economics, comprehend the complex business situations and develop the skill to identify the tools and techniques provided by the economics to solve the problems.
- Analyse consumer behaviour and interpret consumer decision making in terms of utility of the product and the consequential demand and supply for the product and services.
- Analyse the interrelationship among different types of cost and revenue, production functions and decide the best-suited level of production
- Describe the features of different types of market and decide the price and output under various market situations

- Understand and analyse certain macro-economic concepts along with their relevance for economic decision making.

Unit I: Managerial Economics: Introduction, Importance, Role of Managerial economics in decision making, Difference between Business and Managerial economics.

Unit II: Demand Analysis: Concept, Tool of Analysis, Measurement of Demand Analysis.

Unit III: Demand Forecasting: Meaning, concept, Importance, Tools and techniques of demand forecasting.

Unit IV: Theory of Consumer's Choice: Define consumer choices, types of consumer choices and various theories of consumer choices.

Unit V: Supply Analysis: Meaning, concept, Law of supply, Determinants of supply, Measurement of Supply analysis.

Unit VI: Elasticity of Demand & Elasticity of Supply: Various methods for determination of Elasticity of Demand & Elasticity of Supply.

Unit VII: Consumer Demand Analysis: Concept, methods of Consumer demand analysis.

Unit VIII: Production Analysis: Meaning, Concept and Importance of production analysis.

Unit IX: Cost & Revenue Analysis: Various tools of Cost and Revenue.

Unit X: Business Cycle: Concept and role of business cycle for economy.

Unit XI: Tools and techniques of price Determination Under Perfect Competition.

Unit XII: Tools and Techniques of Price Determination Under Imperfect Competition.

Unit XIII: Market Failure: Concept and reasons with specific cases of market failure.

Unit XIV: Macro Economics: Macro Economics & some of its measures.

Unit XV: Consumption Function and Investment Function: Meaning of Consumption and Investment function along with their relevance for economic decision making.

Suggested Readings: -

1. Ahuja, H.L., Managerial Economics. S. Chand Publishing, 2017
2. Dwivedi, D.N., Micro Economics; Theory and Applications, 2018
3. Petersen, H. Craig., Lewis and Jain. Managerial Economics. Pearson Education.2018
4. Brickley. Managerial Economics & Organizational Architecture. Tata McGraw-Hill.2014
5. Mote, Paul and Gupta. Managerial Economics: Concepts and Cases. Tata McGraw-Hill.2018
6. Paul, G. Keat, and Young K. Y., Managerial Economics: Economic Tools for Today's Decision Makers. Prentice Hall.2014

Learning Objectives:

- To make students understand fundamental concepts of financial management.
- To understand the different tools and techniques of financial management.
- To make students learn and apply financial management in theoretical as well as practical decision scenarios.
- To make students aware of scope of financial management and recent developments and challenges in the field of discipline.

Unit I: Financial Management: Meaning, Nature, scope and objective of financial Management.

Unit II: Financial goal - Profit vs Wealth maximization.

Unit III: Capital Budgeting: Nature of investment decisions, Investment evaluation criteria-net Present value,

Unit IV: Tools of Capital Budgeting: Internal rate of return, Profitability index, payback period, accounting rate of return, NPV and IRR comparison.

Unit V: Capital rationing. Concept of Risk analysis in capital budgeting.

Unit VI: Cost of Capital: Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings, combined cost of capital (weighted) Cost of Equity and CAPM.

Unit VII: Operating and Financial Leverage: Measurement of Leverages, Effects of operating and financial leverage on profit,

Unit VIII: Analysing alternative financial plans, combined financial and operating leverage.

Unit IX: Capital Structure Theories: without taxes and with taxes, Determining capital structure in practice.

Unit X: Dividend policies: Issues in dividend decisions, Walter's model, Gordon's model, M.M. Hypothesis, dividend and uncertainty, relevance of dividend.

Unit XI: Dividend policy in practice, Forms of dividend behavior.

Unit XII: Management of Working Capital: Meaning, significance and types of working capital.

Unit XIII: Calculating operating cycle period and estimation of working capital requirements, Financing of estimation of working capital and norms of bank finance.

Unit XIV: Sources of working capital. Factoring services, various committee reports on bank finance and dimensions of working capital management.

Unit XV: Management of cash, receivables and inventory.

Suggested Readings:

1. Chandra, Prasanna : Financial Management, Tata McGraw Hill, Delhi 2015
2. Pandey, I.M. : Financial Management, Vikas Publishing House, Delhi 2015
3. Khan, M.Y. & Jain, P.K. : Financial Management, Tata McGraw Hill, New Delhi 2018
4. Van Home, J.C. and J.M. Wachowicz Jr. : Fundamentals of Financial Management, Prentice Hall, Delhi 2019
5. Princhess, George, E. : Essentials of Financial Management, Harper and Row, New York
6. Archer, Stephen, H. Choate G. Marc. Racette, George: Financial Management, John Wiley, New York 2019
7. Block Stanley, B. Geoffrey A. Hilt: Foundations of financial Management, Richard D. Irwin, Homewood, Illinois. 2017

COURSE CODE - CM6104	COST ANALYSIS & CONTROL
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Learning Objectives

- Understand the basic concepts of cost accounting, its relevance, analysis of costs for decision making and overhead analysis
- Comprehend the concepts of cost and revenue relevant to pricing and product decisions, analyse short-term pricing and product decisions using CVP analysis and learn different pricing strategies followed in PLC

- Prepare various costing schedules for analysis of cost and its calculation and pricing of products and activities for decision making
- Understand the techniques for analysing and managing costs for competitive advantage and apply the techniques of activity-based management in identifying cost drivers/activities
- Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business.

Unit I: Overview of Cost Accounting Concepts and Practices: Different types of Cost, Cost centre, Cost unit.

Unit II: Basic Cost concept, Standards for General Cost Accounting Practices, Cost classification, Objective of measurement of Direct and Indirect Cost.

Unit III: Overhead: Classification – Functional, Behavioral, Methods of Segregating semi - Variable Cost.

Unit IV: Allocation, Apportionment and Absorption of Overhead, Over or Under – Absorption of Overheads.

Unit V: Costing Techniques and Methods of Control: - Marginal costing.

Unit VI: Break even analysis, multiple Break Even, Differential cost analysis, Break even charts.

Unit VII: Stock valuation under Marginal Costing versus Absorption Costing Technique.

Unit VIII: Cost control for management decisions including production and product decisions, pricing decision, marketing and distributions decisions.

Unit IX: Product development of competitive pricing, marketing strategies, pricing for lowest bid tenders, pricing for export sales versus domestic sales.

Unit X: Cost analysis studies: Specific purpose such as make or buy; own or lease, repair or replace, now or latter, sale of scrap, controllable and non-controllable costs. Sunk costs, Opportunity costs and Joint costs, Optimization of product mix.

Unit XI: Activity Based Costing, Modern production environment, problems with traditional costing, identifying activities and cost drivers, calculation of full production cost using ABC and relevance of ABC.

Unit XII: Other costing techniques: Joint product costing, throughput accounting, relevant costing & environmental costing.

Unit XIII: Role of environmental costing as part of an environmental management system.

Unit XIV: Just in Time System (JIT): JIT manufacturing methods on cost accounting methods.

Unit XV: Total Quality Management: The role of quality costing as part of a total quality management (TQM) system.

Suggested Readings:

1. Jawaharlal & Srivastawa, Cost Accounting, McGraw Hill Education (India) Pvt. Ltd., 2019.
2. Agarwal N.K. Cost Accounting” Asian Books. 2019
3. Arora M N, A Text Book of Cost & Management Accounting, Vikas Publishing House Pvt. Ltd., New Delhi. 2014
4. Bhattacharya A K. “Principles & Practice of Cost Accounting” PHI Learning, 2019.
5. Oswal, Mangal, Cost Analysis & Cost Control, Ramesh Book Depot Jaipur.2019
6. Bhar, B.K., Cost Accounting Methods and Problems, Academic Publishers, 2018

COURSE CODE – DCM6105

BUSINESS AND ECONOMIC LAWS

Learning Objectives:

- To understand the basic concepts of laws related business while starting and operating a business.
- To develop the capabilities to comprehend and interpret the legal aspect of business situation(s).
- To recognize and ethically resolve the real time legal problems which may arise in day-to-day business operations.
- To effectively communicate the legal formalities and compliances required at various stages and phases of business life cycle.

Unit I: Business Law: Meaning of Business Laws, Laws and Business managers, Government and Business Relationship in India, Types of laws.

Unit II: Indian Contract At 1872: Proposal, Acceptance, Promise, Consideration, Capacity to Contract, Breach of Contract, Remedies Against Breach of Contract, quasi contract, some important sections of Contract Act, Agency law.

Unit III: The Sale of Goods Act, 1930: Essentials of Contract of Sale, Sales, Conditions and Warranties, Passing of Property of Goods, Transfer of Title by Non-Owners, right of contract seller. Obligations of the seller and buyer.

Unit IV: The Consumer Protection Act, 1986: Salient feature, Definition of consumer, complaint, complainant, Rights of consumer, Grievance redressal machinery, their roles, powers, and functions.

Unit V: Partnership laws including Limited Liability Partnership (LLP): Basic concepts, partnership Deed, Meaning of LLP, Advantages of LLP.

Unit VI: Insolvency law: - Insolvency and administration and relevant provisions.

Unit VII: Companies Act 2013: Meaning of Company, Characteristics of Company, MOA, AOA, Formation and winding up of Company, Important Doctrines in relation to company.

Unit VIII: Information Technology Act 2000- Introduction and basic Concept, major provisions relevant for any business organization.

Unit IX: Right to Information Act 2005 (RTI) – Concept of RTI Act and major provisions, objects, disclosure of information under RTI Act.

Unit X: The Competition Act, 2002: Basic concepts, powers of central government under the competition act, anti-competitive agreements, abuse of dominant position, combination, regulation of combinations.

Unit XI: Foreign Trade Policy and Procedures: Main features; served from India scheme; export promotion council; Vishesh Krishi and gram Udyog yojana; focus market scheme; duty exemption and remission schemes; advance authorization scheme and DFRC, DEPB, EPCG, etc.; EOUs, EHTPs, STPs, BPTs and SEZs.

Unit XII: Essential Commodities and Standards of Weights and Measures: Objects; powers of Central Government, seizure, and confiscation of essential commodities; summary trial; Standards of Weights and Measures Act, 1976.

Unit XIII: Pollution Control and Environmental Protection: Concept of sustainable development, Government policy regarding environment, law relating to Prevention and Control of Air Pollution and Water pollution, Environment (Protection) Law; Appearance before Environment Tribunal/Authority.

Unit XIV: Management of Intellectual Property Rights: Concept and development of intellectual property law in India. Law and procedure relating to patents, trademarks and copyrights.

Unit XV: Prevention of Money Laundering: Genesis, concept of Money Laundering and various transactions, etc., obligations of banks and financial institutions, RBI \Guidelines on KYC and its importance.

Suggested Reading:

1. Avtar Singh, Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow
2. M.C. Kuchhal, Business Law, 6th ed., Vikas publishing House, New Delhi
3. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2018

Learning Objectives:

- To Enable students, understand fundamental concepts, conventions, and principles of Financial Accounting.
- To understand the accounting framework and preparation of Income statement and Financial Statements and Consolidation.
- To make students aware of Application of IFRS for Groups and Performance Reporting.
- To understand IFRS application in Tax, Employees, Non-Current Assets, Inventories Etc.
- To make student understand the accounting for government grants, impairment, inventories and events after the reporting period, ethical issues, lease, financial instruments etc.
- To understand Integrated Reporting, Accounting estimates and developments in financial accounting and reporting in India

Unit I: Introduction to Financial Accounting: Concepts, Conventions, Principles.

Unit II: Accounting for corporate entities, preparation of Financial Statements for corporate entities including Banking and Insurance Companies

Unit III: Conceptual framework of financial accounting and reporting.

Unit IV: Income Statements, Position statement and Balance sheet.

Unit V: Consolidation of Financial Statements of Holding Companies and its subsidiary companies.

Unit VI: Investment in another entity constitutes a subsidiary or an associate relationship in accordance, a parent entity is exempt from preparing consolidated financial statements,

Unit VII: Preparation of the consolidated statement of financial position and statement of comprehensive income in accordance with relevant IndAS/ IFRS for a group comprising of one or more subsidiaries (being either wholly or partially directly owned) or associates, including interests acquired part way through an accounting period.

Unit VIII: Application of IFRS for generating appropriate accounting entries in respect of reporting performance,

Unit IX: Accounting for taxation, employee benefits, non-current assets.

Unit X: Accounting for government grants, impairment, inventories and events after the reporting period,

Unit XI: Ethical Accounting: Ethical selection and adoption of relevant accounting policies and accounting estimates.

Unit XII: The provisions of relevant international accounting standards/ Indian GAAP in respect of the recognition and measurement of revenue, leases, financial instruments, provisions, share- based payments and deferred taxation.

Unit XIII: Integrated Reporting: Concept and procedure of Integrated reporting.

Unit XIV: Accounting estimates: Useful life of non-current assets, Impairment of non-current assets, Bad debts, Provision for obsolete and slow-moving stock, Revalued amounts of non-current assets, Provision for pension benefits, Depreciation.

Unit XV: Recent developments in financial accounting and reporting in India.

Suggested Readings:

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin. 2015
2. M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.2015
3. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.2016
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co. 2015
5. Robert Bloom and Pieter T. Elagers, Accounting Theory and Policy, Harcourt Brace Joranovich.2016
6. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd. 2014
7. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.2016

SEMESTER II

CODE: DCM6201	RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS
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Learning Objectives-

- Understand the concept, significance and purpose of research
- Identify a problem/need, translate it into a research problem
- identify and understand the main qualitative and quantitative methods of business research
- understand the various types of sampling techniques
- develop skills of quantitative data analysis and interpretation of its results

Unit I: Introduction & Research Process. Research as source of knowledge, research process, constructs & concepts, variables & its types, induction & deduction, scientific methods.

Unit II: Literature survey & finding research gaps, Formulating research problem & determining research objectives. Limitations in Research.

Unit III: Research Design.

Unit IV: Sampling Techniques, types/methods of sampling, sampling procedure, sampling error, Standard error of the mean (Standard Deviation), Estimation of parameters, accuracy & precision of estimation, Central limit theorem, sample size determination, confidence interval and Confidence Level.

Unit V: Data Collection: Observation, Structured & Unstructured Interviews, Schedule & Questionnaire method, Survey method.

Unit VI: Measurement & Scaling Techniques: - types of data: Primary & Secondary, Types of Scales: Ratio, Interval and Ordinal Nominal. Mapping rules, characteristics of a good measurement, sources of error in measurement.

Unit VII: Testing validity & reliability of questionnaire.

Unit VIII: Processing & Editing of Data. Processing data for analysis: editing, coding, classification & tabulations.

Unit IX: Measures of Central tendency: Basic Concept, Tools of Measuring central tendency.

Unit X: Hypothesis & Testing of Hypothesis. Analysis of Data (Statistical Tools).

Unit XI: Parametric Tests: Z test, t- test

Unit XII: Non-Parametric Tests: Chi-Square Test

Unit XIII: Non-Parametric Tests: ANOVA

Unit XIV: Writing the research report & Publication: Thesis writing, research paper writing preparing synopsis & summary of research thesis work. How to publish research papers, reference writing: foot note, end note, in-text citation, bibliography, citation styles.

Unit XV: Ethics in Research.

Suggested Readings:

1. William G, Business Research Methods, 8th edition, Cengage Learning. 2012
2. Allan Bryman & Emma Bell, Business Research Methods 3rd Oxford publication, 2015
3. Kenneth S. Bordens & Bruce B. Abbitt. Research Design & Methods, A process approach.

McGraw Hill, 8th edition, 2015

4. Cooper Donald, Schindler Pamela, Business Research Methods, MCG raw Hill, 2015

5. Kothari, C. R. & Garg Gaurav, Research Methodology - Methods & Techniques, New Age International (3rd Edition, 2014)

COURSE CODE - DCM6202	MANAGEMENT ACCOUNTING
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LEARNING OBJECTIVES

- To understanding the application of management accounting techniques in order to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
- Understanding the concept of Absorption and Marginal costing and while dealing with risk and uncertainty in real business scenario.
- Preparing various types of Budgets and interpreting their variables for business operations.
- Perform cost variance analysis and demonstrate the use of standard costs in performance management.
- Apply cash Flow and Fund flow techniques for preparation of management reports under different situations and help management for decision making.

Unit I: Overview of Management Accounting.

Unit II: Marginal (or variable) and absorption costing methods in respect of profit reporting and inventory valuation.

Unit III: Decision Making: - principles of decision making including the identification and use of relevant cash flows and qualitative factors.

Unit IV: Comparison of activity-based costing with marginal and absorption costing methods.

Unit V: Break-even analysis in multiple product contexts, product mix decisions.

Unit VI: Standard Costing: - methods including the reconciliation of budgeted and actual profit margins, distinguishing between planning and operational variances, interpret material, Labor, variable overhead, fixed overhead and sales variances.

Unit VII: Standard Costing: - advantage and disadvantages of standard costing in various sectors and its appropriateness in the contemporary business environment.

Unit VIII: Budgetary control I: - Functional budgets including cash flow budgets, Fixed and Flexible budget, Budget period, Budgetary Control Reports and Budget Revisions.

Unit IX: Budgetary control II: - Purposes of budgets, including planning, communication, coordination, motivation, authorization, control and evaluation.

Unit X: Ratio Analysis: Major ratios used for decision making.

Unit XI: Concept of responsibility accounting and its importance in the construction of functional budgets and consequences of 'what if' scenarios.

Unit XII: Decision Making: - principles of decision making including the identification and use of relevant cash flows and qualitative factors.

Unit XIII: Conflicts between cost accounting for profit reporting and inventory valuation, and information required for decision making.

Unit XIV: Fund Flow Statement Analysis for decision making.

Unit XV: Cash Flow Statement preparation and its analysis and importance of cash flow in annual reports preparation.

Suggested Reading:

1. R. N. Anthony, G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. S. N. Maheshwari: Principles of Management Accounting
8. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)
9. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
10. Ravi Kishor: Advanced Management Accounting (Taxmann)

COURSE CODE - DCM6203

MARKETING MANAGEMENT

LEARNING OBJECTIVES:

- To make students understand fundamental concepts and terminologies of Marketing Management.
- Describe the marketing function and concept of marketing mix.
- Identify and demonstrate the dynamic nature of the environment and the segmentation, targeting and positioning in which marketing decisions are taken.
- Understand and analyze product and pricing strategies.
- Understand and analyze distribution and promotion strategies

Unit I: Introduction: Concept, nature, scope and importance of marketing

Unit II: Marketing concept and its evolution; Concept of Marketing mix.

Unit III: Strategic marketing planning – An overview. Market Analysis and Selection: Marketing

environment-Macro and Micro Components and their impact on marketing decisions.

Unit IV: Market segmentation and positioning, Buyer behaviour, Consumer decision making process.

Unit V: Product Decisions: Concept of a product, Classification of products; Major product decisions; Product line and product mix; Branding, Packaging and labeling.

Unit VI: Product life-cycle-strategic implications, New product development and consumer adoption process.

Unit VII: Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels; distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution.

Unit VIII: Pricing Decisions: Factors affecting price determination; Pricing policies and strategies.

Unit IX: Promotion Decisions; Communication process; Promotion mix advertising, personal selling, sales promotion, publicity and public relations.

Unit X: Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness.

Unit XI: Sales promotion – tools and techniques of sales promotion.

Unit XII: Marketing Research: Meaning and scope of marketing research; Marketing research process.

Unit XIII: Marketing Organization and Control: Organizing and controlling marketing operations.

Unit XIV: Issues and Developments in Marketing; Social, ethical and legal aspects of marketing.

Unit XV: Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.

Suggested Reading:

1. Kotler Philip and Gray Armstrong: Principles of marketing, Prentice hall New Delhi.
2. Kotler Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice hall New Delhi.
3. Ramaswami, V.S and Namakumari, S: Marketing Management Mac Millan India New Delhi.
4. Stanton, Shallian J. and Charles Futrell: Fundamentals of Marketing Mc Graw hill New York.
5. Rajan Saxena, Marketing Management, 3rd ed, Tata MCGraw Hill, New Delhi, 2019

LEARNING OBJECTIVES-

- To make students understand fundamental concepts of business environment.
- To analyse the framework of global business environment.
- To get overview of political, socio-cultural, legal & technological environment.
- To make students aware about issues associated with business environment.

Unit I: Introduction to Business Environment: Nature, External environment, and internal environment.

Unit II: Analysis of environment – framework of analysis.

Unit III: Global environment – why firms go global, routes of globalization, active players in global business.

Unit IV: Foreign Direct Investment, India's experience, WTO – benefits and problems for India.

Unit V: Analysis of global environment – scanning, monitoring, forecasting, assessing global environment.

Unit VI: Balance of Payment analysis , Trade flows, External balances, and implications for policy choices.

Unit VII: Exchange rate regimes, foreign exchange markets, Asset choices in an open economy and capital flows.

Unit VIII: Assessment of cultural environment – social audit.

Unit IX: Cultural environment – nature of Culture, interface between culture and business, Cross – culture management, social responsibility of business, Business ethics, Analysis, forecasting.

Unit X: Political – legal environment – political Philosophies, political institutions, Constitution of India.

Unit XI: Government policies towards industry, labour, agriculture, Legal framework, Protection of intellectual properties, Analysis, forecasting and assessment of political – legal environment.

Unit XII: Technological environment – nature of technology, interface between technology and business, Management of technology transfers. Analysis, forecasting and assessment of technological environment.

Unit XIII: Globalisation, Liberalisation and Business environment. Economic Planning and the emerging business environment.

Unit XIV: Natural environment- nature of physics environment – interface between business and its physical environment. Environmental Laws.

Unit XV: Recent issues associated with business environment.

Suggested Reading:

1. Adhikary, M.: Economic Environment of Business Sultan Chand & sons New Delhi.
2. Ashwathappa, K.: Legal Environment of Business Himalaya Publication New Delhi.
3. Cherunilam, Francis: Business Environment Himalaya Publishing House New Delhi.
4. Rajvaid: Business Environment.
5. I.C. Dhingra, Indian Economy: Environmental and Policy, Sultan Chand & sons New Delhi.
6. Francis Cherunilam, Business Environment, Himalaya Publishing House.
7. Aswathappa, K. Business Environment for Strategic Management, HPH.
8. Barry M. Richman and Mevgn Copen: International Management and Economic Development.
9. Mussehnan and Hughes: Introduction to Modern Business – Issues and Environment, PHI.
10. Ruddar Dutt & KPM Sundaram: Indian Economy, S.Chand & Co.
11. Bimal Jalan: India's Economic Crisis, Oxford. 11. A.I.Basham: The Wender that was India.
12. William F Frederic, etal. Business and Society, McGraw Hill.

COURSE CODE – DCM6205

PROJECT PLANNING, APPRAISAL AND CONTROL

Learning objectives:

1. To make students understand fundamental concepts Project Planning, Appraisal and Control.
2. To understand the different tools and techniques of Project Planning, Appraisal and Control.
3. To make students learn and apply the Project Planning, Appraisal and Control in theoretical as well as practical decision scenarios.
4. To make students aware of scope of Project Planning, Appraisal and Control and recent developments and challenges in the markets as well as in field of discipline.
5. To Perform cost variance analysis and demonstrate the use of standard costs in performance management.
6. To make students aware about the management audit procedure and trained them to prepare the report while using the MIS technology.
7. It also aims to prepare appropriate management reports under different situations and helps to learn the importance of social accounting and sustainability management.

Unit I: Basics of project management concept.

Unit II: Project Environment, types of project, project life cycle, project proposal, monitoring project process.

Unit III: Project appraisal and project selection, cause of delay in project commissioning, remedies to avoid over runs.

Unit IV: Identification of investment opportunities, source of new project ideas, preliminary screening of projects, feasibility studies and reports.

Unit V: Stages of project feasibility study, components for project feasibility studies.

Unit VI: Market feasibility, market survey, categories of market survey, steps involved in Conducting market survey, demand forecasting techniques, sales projections.

Unit VII: Technical feasibility: production, technology, material and input, plant capacity, site selection, plant layout, site preparation, managerial feasibility, project organization and responsibilities.

Unit VIII: Legal & Social Aspects of project management.

Unit IX: PERT- benefits of PERT, assumption in PERT modelling, construction of PERT (project duration and valuation, slack and critical activities, critical path interpretation).

Unit X: Critical path methods.

Unit XI: Financial analysis:- capital expenditure, criteria and investment strategies, capital investment appraisal techniques, risk analysis- cost of financial feasibility, cost of project and means of financing, estimation of cash flow, estimation of capital costs and operating costs.

Unit XII: Revenue estimation- income determinates, forecasting income, preparation of detailed financial projection, BEP, economics of working.

Unit XIII: Project Management: project implementation and review, forms of project organization, project planning, project control, human aspects of project management, pre-requisites for successful project implementation, project review.

Unit XIV: Performance evaluation, abandonment analysis, behavioral issues in project abandonment, and administrative aspects of project abandonment.

Unit XV: Work break down structure, Gant charts, Histograms, Delegation, Project team. Likelihood and consequence Matrix.

Suggested Readings:

- 1.Gido: Effective Project Management, Thomson 2015.
- 2.Prasana Chandra, "Project Planning, Analysis, Selection, Financing" Tata McGraw Hill company Pvt. Ltd. New Delhi. 2014.
- 3.Clifford F. Gray, Erik W. Larson, Project Management: The Managerial Emphasis" Tata McGraw Hill company Pvt. Ltd. New Delhi. 2014.

LEARNING OBJECTIVES-

- To understanding the financial System and Economic Development.
- To understand about the various types of financial market operating in Indian market.
- To analysis the comprehensive study of various financial market instruments.
- To understanding the recent development in the field of Financial Institutions, Market and Service

Unit I: Financial System and Economic Development Interrelationship between financial system & economic development, Interest rate components & dynamics.

Unit II: Financial Markets Reserve Bank of India, CCIL, government securities market, money market, Money market instruments - call money & notice money, treasury bills (TBs), commercial papers (CPs), certificate of deposits (CDs), commercial bills, repos.

Unit III: Capital Market SEBI, equity market, primary market, secondary market, debt market, Indian Foreign Exchange Market - Foreign Exchange Management Act (FEMA)

Unit IV: Financial Institutions Banking institutions, non-banking financial companies, mutual funds, insurance organizations, development finance institutions

Unit V: Service Sector in India: overview of Financial Services in India-Nature Scope and Types of Financial Services: fund based and non-fund based financial services.

Unit VI: Venture capital: concept and types, regulatory framework How Venture Capitalists Evaluate Potential Venture Opportunities-- Managing Risk and Reward in the Entrepreneurial Venture- New Venture Financing -Risk & Return in venture capital Theory

Unit VII: Merchant Banking Issue: Management, SEBI Guidelines, Institutional & Operational Framework, Regulation of Merchant Banking Activities, Obligations of Merchant Bankers.

Unit VIII: Factoring: concept, types, delivery network, comparison and contrast with other similar services, Financial and Service charges, Growth and Trend of factoring service in India, Case of SBI factors. Forfeiting: concepts and delivery network, forfeiting and risk management, forfeiting and export finance, forfeiting in India.

Unit IX: NBFC: introduction, RBI act framework-asset-liability management system Housing Finance: introductions, housing finance system, Mortgage-based securitization, Guidelines for extending equity support to housing finance companies.

Unit X: Loan Syndication and Loan Consortium: Domestic and External Investment banking:

difference between investment bank and traditional banks, structure of an investment bank- Functions investment banks - types of groups within the investment banking division- hierarchy within the investment bank do.

Unit XI: Lease and Hire purchase: Meaning and Types of leasing – Legislative-frameworks – Matters on Depreciation and Tax – Problems on leasing – Hire Purchasing- Concepts and features

– Tax and Depreciation implications –Problems on Hire Purchasing.

Unit XII: Credit rating and Securitization: Definition and meaning- Process of-credit rating of financial instruments.

Unit XIII: Rating Methodology-Rating agencies –Rating symbols of different companies Securitization of debt- Meaning-Features- Special Purpose Vehicle- Pass Through Certificate & mechanism.

Unit XIV: Benefits of Securitization – Issues in Securitization Stock Broking: introduction, bodies Regulating Stock Broking Firms-Functions of Stock Broking Firms

Unit XV: Mutual fund: Types Of Mutual Funds – Advantages of mutual funds - Exchange Traded Funds – Hedge funds- Regulations on mutual funds Book

Suggested Readings:

1. Khan M Y: Indian Financial System, Tata Mc graw Hill, New Delhi 2000
2. Bhole, L M: Financial Institutions and Markets : Structure Growth and Innovations. 2nd edition: New Delhi : Tata McGraw Hill, 1992. 572p.
3. Srivastava, R M: Financial Institutions in Indian Financial Institutions. 3rd revision ed. Mumbai: Himalya Publishing House, 1996, 734p.
4. I M Pandey, Financial Management: Vikas Publishing House, New Delhi.
5. Prasanna Chandra, Financial Management: Tata Mc-Gaw Hill Co., New Delhi.
6. Reserve Bank of India Annual Report 1999 – 2000.
7. Report on Development Banking: Industrial Development Bank of India, 1995.
8. Economic Survey 1999 – 2000.

Second Year

Semester III

COURSE CODE DCM7101	STRATEGIC MANAGEMENT
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LEARNING OBJECTIVES-

- To describe the concept of business strategy
- To discuss the role of strategic management in policy making
- To explain the need for strategic analysis and environmental scanning
- To understand issues in strategy implementation
- To understand the concept of strategic leadership and competitive advantage

Unit I: Introduction to Strategic Management: Conceptual Framework of Policy and Strategies.

Unit II: Policy & Strategy: Genesis, concept and characteristics of policy & Strategy, Policy versus Strategy

Unit III: Reasons for growth and importance of strategy in present time.

Unit IV: Types / levels of strategy for effective functioning of organization.

Unit V: Major strategic management model.

Unit VI: Initiation of strategy, strategic decision making, Indian business environment: past and present and its strategic implications.

Unit VII: Concept of business model.

Unit VIII: Scanning the environment: Environmental Analysis, Internal Analysis.

Unit IX: Assessment for Strategy formulation: Vision, Mission and Objectives: Vision versus Mission

Unit X: The Mission and Business Definition: Nature and characteristics of Objectives and Goals, Long-term objective setting.

Unit XI: Concept of Competitive advantage, industry analysis (Porter's Five Forces Model)

Unit XII: Concept of value chain.

Unit XIV: Corporate strategy: growth strategy, stability strategy, retrenchment strategy.

Unit XIV: Functional strategy: Marketing strategy, HR strategy, Finance strategy, Purchase strategy, IT strategy, Operations strategy, R&D strategy

Unit XV: Recent Trends in Strategic Management: Introduction, Strategic Thinking,

Organisational Culture and its Significance, Organisational Development and Change, Change Management, Models of Leadership Styles and its Roles, Strategic management in a new globalised economy

Suggested Readings:

1. Strategic Management, A Dynamic Perspective – Concepts and Cases - Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in South Asia.
2. Strategic Management and Competitive Advantage - Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi.
3. Globalization, Liberalization and Strategic Management - V. P. Michael.
4. Business Policy and Strategic Management - Sukul Lomash and P. K. Mishra, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Strategic Management - Fred R. David, Published by Prentice Hall International.
6. Business Policy and Strategic Management - Dr. Azhar Kazmi, Published by Tata McGraw Hill Publications.
7. Strategic Management - Bern Banerjee.
8. Business Policy and Strategic Management - Jauch Lawrence R & William Glueck Published by Tata McGraw Hill.
9. Strategic Management - Thomas L. Wheelers & J David Hunger Addison, Wesley publishers.
10. Strategic Management - A Multi Perspective Approach, Edited by Mark Jenkins & Veroruque Ambrosini Palgrave.
11. Strategic Management : Competitiveness & Globalisation - Michael Hilt and R. Duane Ireland, Robert E. Hoskisson South, Published by Western Thomson Learning.

COURSE CODE DCM7102

E-COMMERCE

LEARNING OBJECTIVES-

- To understand the concept of e commerce and e business
- To identify the concept of EDI and its application.
- To understand regulatory issues of e-commerce.
- To understand application of e commerce in present modern business

Unit I: Introduction to Electronic Commerce: Definition of Electronic Commerce, Potential benefits of Electronic Commerce, The Internet and WWW as enablers of Electronic Commerce,

Unit II: Impact of Electronic Commerce on Business Models, Variants of E-Commerce.

Unit III: Electronic Commerce and role of independent third parties: Introduction, Electronic Commerce Integrity and Security Assurance.

Unit IV: Electronic Commerce systems reliability assurance, Risk Assessment Assurance, Third party assurance of web based electronic commerce (Trustee, Verisign, CA), Implications for accounting professional.

Unit V: EDI, Electronic Commerce and the Internet (Introduction of EDI Systems, Data Transfer and standards, Financial EDI, EDI Systems and Internet).

Unit VI: Regulatory Environment: Introduction, Cryptography issues, Privacy issues.

Unit VII: Domain name issues, International Tax issues, Electronic agreements and digital signatures.

Unit VIII: IT Act 2000, Implications for Finance Profession.

Unit IX: Internet Security Standards & PKI Standard Setting issues and Committees.

Unit X: Security Committees and Organizations, Security Protocols and languages, Messaging Protocols, Cryptography and authentication – Messaging security issues.

Unit XI: Encryption techniques; Key management, Digital Signatures and Digital Certificates.

Unit XII: Electronic Commerce Payment Mechanism The SET Protocol, The payment gateways, Certificate Issuances, Certificate Authorities and Hierarchy.

Unit XIII: E-Commerce Applications e-Procurement, e-Governance.

Unit XIV: Web based marketing, Advertisements on the net, Intelligent Messaging System, Developing Databases on the Web.

Unit XV: Language on the Web HTML, Case Study using Front Page, Wonder crypt.

Suggested Reading:

1. Greenstein M. and Feinman M Todd (2000) Electronic Commerce: Security, Risk Management and Control, Irwin McGraw-Hill, New Delhi.
2. Janardhan N. (1997), Electronic Commerce – Speed and certainty in order fulfillment, Indian Institute of Foreign Trade, New Delhi.
3. Johnson, Marc. (1998) Winning Long-term Consumer Attention, Online Advertising.
4. Kalakota, R and Winston, AB, 1996, Frontiers of Electronic Commerce, Addison-Wesley Publishing Company Inc, reading, USA.
5. Mansell, R, 1996, “Designing Electronic Commerce”, in R Mansell and R Silverstone (ed.), communication by Design: The Politics of Information and Communication Technologies, Oxford University Press, Oxford.

COURSE CODE - DCM7103	INTERNATIONAL BUSINESS
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LEARNING OBJECTIVES-

- To make students aware about the concept of International Business and its environment and the challenges
- To be able to learn about various theories related to International Trade
- To understand the role of various institutions
- To make the students aware about the concepts of BOP and Exchange rate mechanism and arrangement

Unit I: Introduction to International Business - importance, nature and scope, competitive advantage

Unit II: Globalization: drivers of globalization. Multinational Corporations, India's involvement in International Business

Unit III: International Business Environment: Political, Legal, Economic and Cultural environment and associated risks

Unit IV: Classical theories of International Trade: Mercantilism, Absolute advantage, Comparative cost advantage

Unit V: Modern theories of International Trade: H-O Theory, Product Life Cycle theory, Porters diamond Theory

Unit VI: Basic Entry Decisions: Modes of entry into international business, selecting an entry strategy, mergers and acquisitions.

Unit VII: Government intervention in International Trade: Arguments for Government intervention; Commercial Policy Instruments-Tariff and Non-Tariff Measures

Unit VIII: World trading environment – Pattern and structure of world trade in goods and services. World Trade and Protectionism: GATT, The Uruguay Round, WTO, WTO and Developing Countries, WTO and India.

Unit IX: International Marketing Management: International product management, promotion

and distribution

Unit X: Balance of Payment Account: Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Correction of Disequilibrium.

Unit XI: International Economic Institutions and Financial Environment: IMF, World Bank, UNCTAD

Unit XII: Exchange rate mechanism and arrangement; Types of Exchange rate systems in the world; International money and capital markets; Movements in foreign exchange and interest rates.

Unit XIII: Foreign Direct Investment: Types of FDI; Theories of FDI, Cost and Benefit of FDI to Host and Home Countries, Trends in FDI.

Unit XIV: Regional Economic Integration: Levels of Regional Economic Integration: Free trade area, customs union, economic union, common market, political union; Trade creation and diversion effects; Regionalism vs. Multilateralism; Structure and functioning of EU and NAFTA, SAARC.

Unit XV: Contemporary Issues in International Business: Environmental and Labour issues in International Business, International Human Resource Management

Suggested Readings:

1. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P., International Business: Environment and Operations.
2. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective , Prentice Hall.
3. Hill, Charles, W.L., International Business, McGraw Hill Company, New York.
4. Cherunilam, F., International Business Text and Cases, PHI.
5. Bhasin, N., Foreign Direct Investment in India: Policies, Conditions and Procedures, New Century Publications.
6. Ball, Donald, Wendall H. McCulloch, Miachel Geringer, Michael S. Minor and Jeanne M. McNett, International Business: The Challenge of Global Competition, McGraw Hill Co.

COURSE CODE DCM7014

CORPORATE TAX LAWS AND PLANNING
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LEARNING OBJECTIVES-

- To recall the facts and basic concepts of calculating income tax of company in India.
- To discuss the provisions applicable for special sectors in India.
- To describe the various tax benefits, a corporate house can avail to reduce the tax burden.
- To explain various tax planning techniques for new businesses.
- To recognize various concepts of availing tax benefits about corporate restructuring and others.

Unit I: Concept of Tax Planning: Meaning Features Scope. Importance Objective of Tax Planning, Tax Avoidance and Tax Evasion, Difference Between Tax Planning and Tax Evasion, Types of Tax Planning, Problems in Tax Planning.

Unit II: Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management.

Unit III: Corporate Taxation in India: Definitions, Types of companies, Residential status of companies and tax incidence

Unit IV: Computation of taxable income of companies: Computation of the amount of corporate tax liability; Minimum Alternate Tax; Dividend Distribution Tax and Securities Transaction Tax.

Unit V: Taxation in case of Non-Residents: Special provisions relating to non-residents; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.

Unit VI: Double Taxation Relief: Meaning- Double Taxation Relief Applicable to Individuals, Firms and Corporate- Double Taxation Avoidance- GAAR (General Anti Avoidance Rules).

Unit VII: Recognized methods of Tax Planning: Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package.

Unit VIII: Income from house property and Tax Planning: Avail benefit of various deductions of let out and self-occupied property.

Unit IX: Tax Planning of Income from Business or Profession: Measures to minimize tax liability under Business and Profession.

Unit X: Tax Planning of Long-term capital gains: Exemptions relating to long term capital gain, Adoption of investment planning to get benefit of deduction 80 C and other deductions.

Unit XI: Payment of Tax and other Provisions: Filing of Return, Payment of Tax, Advance Payment of Tax, Tax Deduction at source, Assessment, Penalties and Prosecutions, Appeals and revisions.

Unit XII: Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision; Capital structure.

Unit XIII: Tax planning with reference to specific management decisions: Make or buy; own or lease; repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

Unit XIV: Tax planning with reference to business restructuring: - Amalgamation, Demerger,

Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

Unit XV: Special Tax Provisions: Tax provision relating to free trade zones, infrastructure sector and Backward Areas.

Suggested Readings:

1. Singhania, V.K., Direct Taxes: Law and Practice, Taxmann Publications, Latest Edition.
2. Srinivas. E.A, Corporate Tax Planning, Tata McGraw Hill, Latest Edition
3. Singhania, V.K., Direct Taxes: Planning and Management, Taxmann Publications, Latest Edition.
4. Kanga, J.B., Palikawala, N.A. and Vyas, D., The Law & Practice of Income Tax, Latest Edition
5. The Tax and Corporate Law Weekly. Taxmann Publications
6. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
7. The Chartered Accountant Journal.
8. Finance Act for the relevant assessment year.
9. Ahuja, G.K. and Gupta, R., Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, Latest Edition

COURSE CODE DCM7105	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
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LEARNING OBJECTIVES-

- Introduce students to common stock, the stock market, stock options, and approaches to investing in the stock market and building stock portfolios.
- Provide students with a basic introduction to portfolio theory and study various methods of modeling the risk associated with stock investment such as the capital asset pricing model and arbitrage pricing theory.
- Encourage students to apply stock and option valuation models in portfolio management.
- To understand mutual funds and compare performance of mutual funds

Unit I: Investment – A Conceptual Framework: Investment process, risks of investment and the common mistakes made in investment management.

Unit II: Investment Environment: Features and composition of money market and capital market, money market, capital market instruments and financial derivatives.

Unit III: Risk and Return: Concepts of risk and return, how risk is measured in terms of standard deviation and variance, the relationship between risk and return.

Unit IV: Fundamental Analysis: Economy analysis, industry analysis and company analysis, weaknesses of fundamental analysis.

Unit V: Technical Analysis: Tools of technical analysis, important chart formations or price

patterns and technical indicators.

Unit VI: Efficient Market Hypothesis: Concept of 'Efficient Market' and its implications for security analysis and portfolio management.

Unit VII: Behavioral Finance: Meaning of Behavioral finance, deals with when, how and why psychology influences investment decisions.

Unit VIII: Valuation of bonds and shares: Elements of investment, bond features and prices, call provisions on corporate bonds, convertible bonds and valuation of bonds.

Unit IX: Portfolio Management – Risks and Returns: Concept of portfolio and portfolio management, concept of risk, types of portfolio management.

Unit X: Markowitz Portfolio Selection Model: Concept of portfolio analysis and diversification of risk.

Unit XI: Capital Asset Pricing Model (CAPM): Assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model.

Unit XII: Sharpe-The Single Index Model: Measurement of return on an individual stock, measurement of portfolio returns and measurement of individual stock risk.

Unit XIII: Factor Models and Arbitrage Pricing Theory: Arbitrage Pricing Theory and its principles, Comparison of Arbitrage Pricing Theory with the Capital Asset Pricing Model.

Unit XIV: International Portfolio Investments: Investment avenues for foreign portfolio investors, risks and returns associated with such investment.

Unit XV: Mutual Fund Operations: Mutual funds as a key financial intermediary, mobilizing savings and investing them in capital markets.

COURSE CODE DCM7106	MANAGEMENT INFORMATION SYSTEM
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LEARNING OBJECTIVES

- explain the basics of MIS
- describe the role and significance of MIS in business, types and its classification
- elaborate the structure of Management Information System
- elaborate the development of information systems
- explain the fundamentals of business process re-engineering (BPR)

Unit I: MIS meaning and role of management information system systems approach.

Unit II: Systems view of business, Management, Organization.

Unit III: Theory and System Approach, Physical and conceptual models of organization.

Unit IV: Database Management Systems- Objectives and Technical overview of Hierarchical

Unit V: Network and Relation models, Management Responsibility.

Unit VI: Evolution of Computer based Information Systems.

Unit VII: Components of a Computer, Components of a Mobile Phone.

Unit VIII: Personal issues of Information System, Privacy of Information, Legal aspects of Information

Unit IX: Ethical aspects of Information System.

Unit X: Security threats to Information System.

Unit XI: Security Measures and Environment, Data Communication in Business.

Unit XII: Components and usage of Data Communication in functions of Business.

Unit XIII: Processing configurations, Wireless and Mobile networks.

Unit XIV: Use of Information System for management Decision Making process.

Unit XV: Decision Support System: Meaning, Concept and role in management information system.

Suggested Readings:

1. Laudon & Laudon: Management Information System, PHI
2. Bidgoli & Chattopadhyay: Management Information System, Cengage
3. Keen, Peter G.W.: Decision Support System for Effective Planning, Prentice Hall
4. Leod, Raymond Me J. R.: Management Information System, Mc Millan Pub. Co. New York, 5th Ed.
5. Turban. Efrain: Decision Support & Expert system, Management Perspective, McMillan Pub. Co. New York.

Semester IV

COURSE CODE - DCM7201

ADVANCED CORPORATE ACCOUNTING

LEARNING OBJECTIVES-

- To make students understand the financial statements of company within the framework of Ind AS.
- To make them develop a process for issue and redemption of shares.
- To understand the construction of the restructured capital structure in the financial statement of companies.
- To calibrate the procedure involved in Amalgamation of companies.

Unit I: Valuation of Goodwill, Shares, Inventory and Business

Unit II: Accounting for Financial Assets and Instruments

Unit III: Final Accounts of Joint stock companies- Statements as per The companies Act, 2013, Managerial Remuneration, Disposal of profits

Unit IV: Difference between IFRS and Indian Accounting Standards – US GAAP, Role of IASB

– Arguments for Global Convergence

Unit V: Final Accounts of Banking and Insurance Companies

Unit VI: Final Accounts of Electricity Companies, Double Account system

Unit VII: Investment Accounts- Cum and Ex Interest, Investment Ledger

Unit VIII: Inter- company Balance – Unrealized Inter-company profits – Revaluation of assets and liabilities

Unit IX: Bonus Shares – Issue, Journal Entries, Implications

Unit X: Accounting for Corporate Restructuring - Internal –External, Mergers and Amalgamation

Unit XI: Accounting for liquidation of companies – Preparation of Statement of Affairs – Deficiency/Surplus Account, Liquidator’s Final Statement of Account – Receiver’s Statement of Accounts

Unit XII:

Unit XIII: Voyage Accounts – Meaning of important terms – Voyage in Progress – Farm Accounts

– Characteristics – Advantages and Disadvantages – Final Accounts of Farms.

Unit XIV: Human Resources Accounting – Objectives – Methods of valuation - Advantages and Disadvantages, Social and Environmental Accounting

Unit XV: Accounting for Price Level Changes – CPP – CCA and Hybrid.

Suggested Reading:

1. M.C. Shukla & T.S. Grewal: Advanced Accounts, S. Chand & Co. (Pvt.) Ltd. New Delhi.
2. S.M. Shukla & S.P. Gupta: Corporate Accounting, Sahitya Bhawan Publications Agra.
3. R.L. Gupta & M. Radha Swamy: Ad. Accounting, Sutan Chand & Sons, Delhi
4. S.N..Maheshwari: Fiannacial Accounting,
5. G.R. Mounga: Corporate Accounting, Mayur Publication, New Delhi

COURSE CODE DCM7202

AUDIT AND ASSURANCE

LEARNING OBJECTIVES-

- To make students understanding the nature and scope of auditing and related standards.
- To understand the basic concepts of planning and programme of Audit.
- To make students develop the understanding about the importance of internal control, Internal Check, and related standards of Auditing.
- To understand the importance of Vouching and verification of audit in a company.
- To develop the basic understanding of audit of special entities and company Audit.

- To understand the difference between Investigation and Audit and types of investigation.
- To describe the importance of audit in an Automated Environment.

Unit I: Auditing Concepts: Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

Unit II: Standards on Auditing and Guidance Notes: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board.

Unit III: Standards on Auditing issued by the ICAI; Guidance Note(s) on - Audit of Fixed Assets, Audit of Inventories, Audit of Investments, Audit of Debtors, Loans and Advances, Audit of Cash and Bank Balances, Audit of Miscellaneous Expenditure, Audit of Liabilities, Audit of Revenue, Audit of Expenses and provision for proposed dividends.

Unit IV: Auditing engagement: Audit planning, Audit programme, Control of quality of audit work - Delegation and supervision of audit work.

Unit V: Documentation: Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

Unit VI: Audit evidence: Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence.

Unit VII: Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management, Obtaining certificate.

Unit VIII: Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list.

Unit IX: Tests of control, Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment.

Unit X: Auditing Sampling: Types of sampling. Test checking, Techniques of test checks. Analytical review procedures.

Unit XI: Miscellaneous Audits: Audit of receipt & payments, Audit of Purchases & Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger.

Unit XII: Company Audit: Audit of Shares, Eligibility, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Remuneration of Auditors, Powers and duties of auditors, Branch audit, Joint audit, Reporting requirements under the Companies Act

2013.

Unit XIII: Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made thereunder.

Unit XIV: Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

Unit XV: Special points in audit of different types of undertakings: Educational institutions, Hotels, Clubs, Hospitals, Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.

Suggested Readings-

1. Jha, Aruna: "A Student's Guide to Auditing", Taxmann 2017
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu,: "A Handbook of Practical Auditing",
3. S. Chand and Co. Ltd., New Delhi, 2016
4. Pagare, Dinkar: "Principles and Practice of Auditing", Sultan Chand and Sons, New Delhi, 2015
5. Institute of Chartered Accountants of India: "Auditing and Assurance Standards", ICAI, New Delhi.
6. Gupta, Kamal, and Ashok Arora: "Fundamentals of Auditing," Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi, 2017

COURSE CODE DCM7203

RISK MANAGEMENT

LEARNING OBJECTIVES

- To make students understand the concepts of risk and risk management in economics through critical thinking and analyzing various types of risks by studying the business environment.
- To describe the strategies by which risks can be covered in different segments of real business situations and taking decisions for the same.
- To explain the risk management mechanics and tools for managing risks with practical problems.
- To understand the contemporary functions of business management and communicating that in an effective way to help others to avoid risk which will help in enhancing skills for investment decisions.

- To demonstrate the relevance of ERM to stakeholders

Unit I: Risk Management for Enterprises and Framework: Concept of ERM; The holistic approach.

Unit II : Risk Categories and Classification, Framework for risk management and control within a company.

Unit III : Governance issues including market conduct, audit, and legal risk; Cultural aspects.

Unit IV : Regulation and ERM; Basel Accords and Solvency framework; Role of credit agencies in the evaluation of risk management functions.

Unit V : ERM Process: Relevance of ERM to all stakeholders.

Unit VI: Role of contagion, Risk appetite, capacity and ERM objectives; Elements and structure of a risk management function.

Unit VII: Risk management control cycle and its applications, Risk identification and measurement.

Unit VIII: Risk Aggregation and Modelling: Risk aggregation and correlation, Use of scenario analysis and stress testing.

Unit IX: Risk Measurement using VAR approach, Tails of distributions and Extreme Value Theory,

Unit X: Properties and limitations of common risk measures, including Value at Risk (VaR) and Expected Shortfall.

Unit XI: Use of models in the overall ERM decision-making process, Development and use of models for decision-making purposes in ERM.

Unit XII: ERM: Business Practices: Alignment of corporate strategy.

Unit XIII: Goals and vision with risk management, the risk of group decision making within organization.

Unit XIV: New Paradigm of Risk Management, ERM Reporting Structure.

Unit XV: Internal Control Practices, Relevant Case studies.

Suggested Readings:

1. Robert J. Chapman, Simple Tools and Techniques for Enterprise Risk Management, John Wiley & Sons: England 2015.
2. Duckert, G.H., Practical Enterprise Risk Management: A Business Process Approach, John Wiley & Sons: England 2014.
3. John J. Hampton, Fundamentals of Enterprise Risk Management, How Top

Companies Assess Risk, Manage Exposures, and Seize Opportunities, American Management Association: New York 2016.

4. David L. Olson and Desheng Wu, Enterprise Risk Management Models, Springer: Singapore 2015.
5. Harry Cendrowski and William C. Mair, Enterprise Risk Management and COSO: A Guide for Directors, Executives and Practitioners, John Wiley & Sons: USA 2013.
6. Linda Spedding and Adam Rose, Business Risk Management: A Sustainable Approach, CIMAPublishing of Elsevier: USA, Latest Edition
7. A.C. Vedpuriswar, Enterprise Risk Management, Viva Books: New Delhi 2017.

COURSE CODE DCM7204	BUSINESS ETHICS AND CORPORATE GOVERNANCE
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LEARNING OBJECTIVES-

- To make students understand fundamentals Business Ethics and Code of Conduct in Business.
- To understand the Indian Ethos, Sanskaras and Self-Management Practices.
- To make students learn and apply the concepts of good corporate governance and investor protections.
- To make students aware of different laws and practices of corporate governance.

Unit I: Business Ethics: Definition of Business Ethics, Nature, Scope and Purpose of Ethics.

Unit II: An Overview of Ethics: Concept, Nature, Characteristics, Principles of Ethics, Approaches to Ethical standards.

Unit III: Importance of Ethics & Moral standards; Ethics & Moral Decision Making, managerial values and attitudes.

Unit IV: Ethical Principles in Business, Ethics and Business System: Markets, Environment, Trade, Consumer Protection, Professional Ethics in Journalism, Professional ethics for Lawyers, Physicians, Engineers, Accountants.

Unit V: Ethical Issues related to Advertisements, Finance, Investment, Technology.

Unit VI: Ethics and Business: Codes of conduct, Ethical Dilemmas Introduction to codes of conduct and Ethical Dilemmas, Some major unethical business Practices

Unit VII: Indian Ethos: Relevance of Bhagvad Gita in Management, Doctrine of Karma i.e. Nishkama Karmayoga.

Unit VIII: Theory of Sanskaras, & Self-Management.

Unit IX: Gandhian Principle of Trusteeship.

Unit X: Corporate Governance: Concept of corporate governance – importance - Corporate

governance and agency theory.

Unit XI: Benefits of good corporate governance, Corporate Governance and Code of Corporate Practices, Corporate Governance System Worldwide and Indian Perspective.

Unit XII: Corporate Disclosure and Investor Protection in India.

Unit XIII: Corporate Governance and Professional Ethics, Issues in Business Ethics and Corporate Governance, Corporate Governance and the Role of Board of Directors (BOD).

Unit XIV: Types of Boards and Board Committees, Changes in corporate governance issues as per new Companies Act 2013.

Unit XV: Corporate Social Responsibility: Concept, Paradoxes in CSR, CSR as Public Relation Tool, Provisions of Companies Act, 2013 regarding CSR, Companies (Corporate Social Responsibilities Policy) Rules, 2014.

Suggested Readings:

1. Iyer, S.S.: Managing for Value, New Age International Publishers, 2002
2. Hartman, Laura P, Chatterjee Abha: Business Ethics, Tata McGraw Hill, 2007
3. Bhatia, S.K: Business Ethics and Managerial Values, Deep & Deep Publications Pvt.Ltd, 2000
4. Velasquez – Business Ethics: Concepts and Cases Prentice Hall, 6th Ed.
5. Reed Darryl: Corporate Governance, Economic Reforms & Development (Oxford).
6. Mathur UC: Corporate Governance & Business Ethics Mc Millan, 2011
7. Tripathi, A.N.: Human Values, New Age International, 2015

COURSE CODE DCM7205	INDIRECT TAXES: GST
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LEARNING OBJECTIVES-

- To make students understand the Framework and Background of GST in India.
- To understand the GST structure, provisions and mechanism in India.
- To make students learn the provisions of Custom Duty and FEMA in India.

Unit I: Introduction:- Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government).

Unit II: Concept of VAT; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST.

Unit III: Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network,

State Compensation Mechanism, Registration.

Unit IV: Levy and collection of GST Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export.

Unit V: Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses.

Unit VI: Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

Unit VII: Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit.

Unit VIII: Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution).

Unit IX: Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit X: Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST.

Unit XI: Assessment: Self-Assessment, Summary and Scrutiny. E-way bills, zero-rated supply, Offences and Penalties, Appeals.

Unit XII: Custom Duty: Introduction, Definition, Nature and types of duties, classification, Valuation Import and export procedure in customs, Export incentive scheme.

Unit XIII: FEMA: Definition, Authorized person, Provision of Bank Account in Indian Rupee, Foreign Currency Bank A/c, Restrictions, Realization, repatriation and surrender of Foreign Exchange.

Unit XIV: Capital A/c transaction GDR/ADR/ FCCB. Unit XV :: Different types of forms used in FEMA.

Suggested Readings:

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
7. Vastu and Sevakar Vidhan by Government of India

COURSE CODE DCM7206	PROJECT REPORT
<p>Project report writing trains a student to communicate information in an effective and convincing way, thus, contributing to the organizational planning and decision making. The Project Report would commence at the beginning of the 3rd 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.</p>	

Template of topics for Project report:

1. A Study on Commodity Trading & Investor Awareness
2. A Study on Commodity Trading With Special Reference to Gold & Silver A Study on Comparative Analysis of Stock Broking Firms
3. A Study on Capital Budgeting
4. A Study on Corporate Governance
5. A Study on Currency Derivatives/Forex Market
6. A Study on Derivatives: Overview / Futures / Options A Study on Dividend Policies
7. A Study on Equity Analysis : Automobile Sector A Study on Imports – Exports
8. A Study on Insurance As an Investment Strategy
9. A Study on Comparative Analysis of Unit Linked Insurance Plans A study of consumer perception for online buying.
10. A study on Employee retention.

5.3. Duration of the programme

Programme	Level	Duration	Maximum duration for completion	Credits
M.Com	Master's Degree	2 years	(2+ 2) years (As per UGC Notification on Specification of Degree, 2014)	100

5.4. Faculty and support staff requirement

Academic Staff	Number available to meet the required delivery norms
Programme Coordinator	1 member
Course Coordinator	1 member
Course Mentor	1 member per batch of 250 students

5.5. Instructional delivery mechanisms

The Directorate of Online Education of MUJ comprises of faculty members and staff who are well versed in Distance Education and Online delivery.

An Academic calendar depicting dates for all major events during each semester will be prepared by faculty members and shared with students through LMS, at the beginning of each academic session.

Apart from providing content in the form of Self Learning Material, enough e-learning resources in the form of Audio and Video content will be provided to students. Regular engagement of students will be ensured through the following means:

- Conduct of Webinars/live lectures/online lectures/Virtual Class
- By encouraging them to participate in mandatory Discussion Forums to stimulate their thinking, and to be able to fearlessly express their views in forums. These discussion forums will be moderated by faculty to provide equal opportunity for everyone to participate, as well as to ensure maintenance of decorum of the forum.
- Through periodic formative assessments

Regular evaluation of content learnt will be provided for, through Self-Assessment Questions within the SLM, as well as quizzes on the LMS. The quizzes can be taken any number of times, so that they reach a stage of being able to answer questions without errors, which is a reflection of their understanding of the concept. .

Effort will be made to provide case studies to enhance their analytical ability and make right decisions.

Link to National Portals (SWAYAM/NPTEL) will be provided, as also link to University's digital library portal.

All links to additional reading will be provided in the LMS. Interested students can study beyond the confines of the syllabus.

5.6. Identification of media—print, audio or video, online, computer aided

LMS provides for all audio video content (e-learning material, e-pubs, faculty-led video sessions, virtual classrooms and discussion boards), dashboard of their progress in learning, comparison with their peers in terms of learning, regular notifications regarding upcoming Webinars/virtual classes, Assignments, Discussion Forum participations and Examinations. It also provides an opportunity for raising queries if any, and seek answers to the same, by chat bot or course mentors.

5.7. Student Support Services

The Student Support services will be facilitated by the Directorate of Online Education, Manipal University Jaipur, Rajasthan which includes the pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods. Post-admission student support services include guiding students towards accessing e-identity card, LMS portal, Academic calendar and academic delivery.

Examinations support staff shall answer queries pertaining to conduct of end-semester examinations, evaluation and issue of certificates.

6. Procedure for Admission, Curriculum Transaction and Evaluation

The purpose of Online education by Manipal University, Jaipur is to provide flexible learning opportunities to students to attain qualification, wherever learners are not able to attend the regular classroom teaching. Academic programmes offered for such candidates under Online Learning mode will be conducted by Directorate of Online Education-Manipal University, Jaipur with support of the various University schools. The programmes/courses may be termed Online mode for award of Degree. Eligibility criteria, programme/course structure, curriculum, evaluation criteria and duration of programme shall be approved by Board of Studies and Academic Council which are based on UGC guidelines.

Candidates seeking admissions in any programme offered by Directorate of Online Education-Manipal University, Jaipur shall fill up online application form available on DOE-MUJ website. Before applying, candidates must check eligibility criteria for programme that they are interested in. Details about Eligibility criteria, programme structure, curriculum, duration, and fee structure are available on the website.

6.1. Procedure for Admission

6.1.1 Minimum Eligibility Criteria for admission

- Candidate must have a 10 + 2 + 3 years bachelor degree or equivalent qualification as recognized by Association of Indian Universities (AIU) or other competent body in any discipline from a recognized University/Institution with a minimum of 50% (45% for Reserved category) marks in aggregate

Important Instructions:

- All admissions shall be provisional until and unless candidates meet the eligibility criteria.
- Admission will stand cancelled if a candidate does not meet eligibility criteria, or there is failure to pay programme/course fees.
- Admission will stand cancelled, if candidate does not submit proof of eligibility within stipulated time given by Directorate of Online Education-Manipal University, Jaipur.
- Directorate of Online Education-Manipal University, Jaipur has the right to make necessary changes from time to time as deemed fit in Eligibility criteria,

programme/course structure, curriculum, duration, fee structure and programme announcement dates. All changes will be notified on website.

- Candidates should carefully read all instructions given in Programme prospectus before start of application form.

6.1.2. Fee Structure and Financial assistance policy

Suggested Fee for M. COM programme is INR 1,00,000 (One lakh only)

Overseas students need to remit equivalent of INR 2,00,000 in USD to University

A scholarship of upto 25% on tuition fees will be provided to Divyang students and students from Public Sector Undertaking / Defence background.

6.2. Curriculum Transactions

6.2.1. Programme Delivery

Manipal University, Jaipur has state-of-the-art mechanism for online mode of Academic delivery to ensure quality education. Faculty members at MUJ offer expert guidance and support for holistic development of the students. Faculty members are not mere facilitators of knowledge but they also mentor students to make learning more engaging and maintain high retention level. The programme will be delivered with an aim to provide expertise and ensure that students excel in their domains. The features of programme delivery are:

- Online Mode of Academic Delivery
- Periodic review of Curriculum and Study material
- Live Interactive lectures from faculty / Course coordinators
- Continuous Academic and Technical support
- Guidance from Course Co-ordinators
- Learning and delivery support from Course Mentors

6.2.2. Norms for Delivery of Courses in Online Mode

S. No.	Credit value	No. of Weeks	No. of Interactive Sessions	Hours of Study Material	Self-Study	Total Hours
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	of the course		Synchronous Online Counselling/ Webinars/ Interactive Live Lectures (1 hour per week)	Discussion Forum/ asynchronous Mentoring (2 hours per week)	e-Tutorial in hours	e-Content hours	hours including Assessment etc.	of Study (based on 30 hours per credit)
1.	2 Credits	6 weeks	6 hours	12 hours	10	10	22	60
2.	4 Credits	12 weeks	12 hours	24 hours	20	20	44	120

6.2.3. Learning Management System to support Online mode of Course delivery

LMS Platform has been built to help learners reach their potential in their chosen programme. It is a secure, reliable learning experience tool that works consistently on Web and Mobile devices. Its simple interface makes it easy for instructors to design courses, create content and grade assignments. It provides a great mobile experience due to the responsive design which is paired with purpose-built native apps. It provides seamless accessibility to ensure all tools are standards-compliant and easy for students to navigate using assistive technologies. It provides 24 X 7 learning experience to facilitate learning as per the pace chosen by learners. Digital portfolio functionality allows students to document and share their learning journey as it happens, on both web and mobile platforms.

6.2.4. Course Design

The Course content is designed as per the SWAYAM guidelines using 4-quadrant approach as detailed below to facilitate seamless delivery and learning experience

- (a) Quadrant-I i.e. e-Tutorial, that contains – Faculty led Video and Audio Contents, Simulations, video demonstrations, Virtual Labs
- (b) Quadrant-II i.e. e-Content that contains - Portable Document Format or e-Books or Illustration, video demonstrations, documents as required.
- (c) Quadrant-III i.e. Discussion forums to raise and clarify doubts on real time basis by the Course Coordinator and his team.
- (d) Quadrant-IV i.e. Self-Assessment, that contains MCQs, Problems, Quizzes, Assignments with solutions and Discussion forum topics.

6.2.5. Academic Calendar

SI No.	Event	Batch	Last Date (Tentative)
1	Commencement of semester	January	1 st January
		July	1 st July
2	Enrol student to Learning Management system	January	Within 2 working days of fee confirmation
		July	
3	Assignment Submission	January	March end and April end
		July	September end and October end
4	Submission of Synopsis (Applicable during Pre final semester)	January	30 th April
		July	30 th October
5	Project Report Submission (Applicable during Final semester)	January	30 th April
		July	30 th October
6	Webinars / Interactive Live Lectures and Discussion Forum for query resolution	January	Mar to May
		July	September to November
7	Admit Card Generation	January	3 rd week of May
		July	3 rd week of Nov
8	Term End Examination	January	2 nd week of June (TEE June)
		July	2 nd Week of December (TEE December)
9	Result Declaration of End Term Examination	January	Last week of August
		July	Last week of February

6.3. Evaluation

The students' learning in a course would be evaluated based on Internal assignments, students' response sheets, and semester end examinations. University adopts rigorous process in development of question papers, question banks, assignments and their moderation, conduct of examinations, evaluation of answer scripts by qualified teachers, and result declaration. The Directorate shall frame the question papers so as to ensure that no part of the syllabus is left out of study by a learner.

The evaluation shall include two types of assessments-continuous or formative assessment in the form of assignments, and summative assessment in the form of end semester examination or term end examination which will be held with technology supported remote proctored examination tool.

However, we shall be considering the guidelines issued by the Regulatory bodies from time-to-time about conduct of examinations.

The examinations shall be conducted to assess the knowledge acquired during the study. There shall be two systems of examinations viz., internal and external examinations. In the case of theory courses, the internal evaluation shall be conducted as Continuous Internal Assessment via Student assignments preparation, quizzes. The internal assessment shall comprise of maximum of 30 marks for each course. The end semester examination shall be of three hours duration for each course at the end of each semester.

6.3.1. Question Paper Pattern

Time: 3 Hours

Max. Marks: 70

Part A - (Multiple Choice Questions) - 10 x 2 Marks = 20 Marks

Part B - (Short Answers) - Answer any 4 (out of 6) 4 x 5 Marks = 20 Marks

Part C – (Long Answers) – Any 3 (out of 4) x 10 Marks = 30 Marks

6.3.2. Distribution of Marks in Continuous Internal Assessments

The following procedure shall be followed for awarding internal marks for theory courses. Student must submit two assignments each carrying 30 marks and average of both will be considered as internal assessment marks.

6.3.3. Passing Minimum

The students are considered as passed in a course if they score 40% marks in the Continuous Evaluation (IA) and Term-End Examinations (TEE) individually. If a student fails in any one component (failure to get 40% marks either in IA or TEE), then he/she will be required to re-appear for that component only (IA or TEE as the case may be).

6.3.4. Marks and Grades

Based on the total marks obtained for each course in Internal Assessment and Term End examinations, student will be awarded grade for that course. The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

Range Marks	of	Grade Points	Letter Grade	Description
≥90 to ≤100		10	A+	Outstanding
≥80 to <90		9	A	Excellent
≥75 to <80		8	B+	Distinction
≥70 to <75		7	B	Very Good
≥60 to <70		6	C+	Good
≥50 to <60		5	C	Average
≥40 to <50		4	D+	Below Average
<40		0	F	Re-appear
ABSENT		0	AAA	ABSENT

For a semester:

$$\text{Grade Point Average [GPA]} = \sum_i C_i G_i / \sum_i C_i$$

Grade Point Average =

$$\frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

C_i = Credits earned for the course i in any semester

G_i = Grade Point obtained for course i in any semester.

n refers to the semester in which such courses were credited

For the entire programme:

$$\text{Cumulative Grade Point Average [CGPA]} = \sum_n \sum_i C_{ni} G_{ni} / \sum_n \sum_i C_{ni}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses for the entire programme}}$$

7. Requirement of the Laboratory Support and Library Resources

7.1. Laboratory Support

No lab based courses are offered in this program.

7.2. Library Resources

Directorate of Online Education, Manipal University, Jaipur, Rajasthan has excellent Library facility with adequate number of copies of books in relevant titles for M. COM programme. The Central Library of Manipal University, Jaipur is also having good source of reference books. The books available at both the libraries are only for reference purpose and lending services. In addition, reference books as prescribed will be procured. The Digital library access will also be made available to students who are enrolled into online mode of education. In addition, the university membership on Swayam/ NPTEL/ Knimbus will also be made available to students. Complete e-Learning resources to course would be made available on Learning Management System for learning along with e-tutorial lectures. Further, expert lectures/workshops/webinars by industry experts would also be conducted for the students.

8. Cost Estimate of the Programme and the Provisions

The cost estimate of the Programme and provisions for the fund to meet out the expenditure to be incurred in connection with M. COM. Programme as follows:

Sl. No.	Expenditure Heads	Approx. Amount
1	Programme Development (Single Time Investment)	82,00,000 INR
2	Programme Delivery (Per Year)	9,00,000 INR
3	Programme Maintenance (Per Year)	42,00,000 INR

9. Quality assurance mechanism and expected programme outcomes

The quality of the programme depends on scientific construction of the curriculum, strong-enough syllabus, sincere efforts leading to skilful execution of the course of the study. The ultimate achievement of MCA programme of study may reflect the gaining of knowledge and skill in management area. Gaining of knowledge and skills in IT may help the students to get new job opportunities, upgrading their position not only in employment, but also in the society,

The benchmark qualities of the programme may be reviewed based on the performance of students in their end semester examinations. Also, the feedback from the alumni, students, parents and employers will be received and analysed for further improvement of the quality of the programme.

Manipal University, Jaipur has constituted Centre for Internal Quality Assurance (CIQA), which will assist Director, Directorate of Online Education to conduct periodic review and assessments

and assist the Directorate to implement necessary quality measures and effectiveness in programme delivery. CIQA is constantly involved in reviewing all materials prepared by DOE, including syllabus, SLMs and e-learning content. CIQA will be involved in conducting studies to measure effectiveness of methods adopted for learning. As we proceed further, CIQA will involve in benchmarking quality of academic delivery, and perform various analyses, and guide all stakeholders towards upgrading quality constantly.

Centre for Internal Quality Assurance Committee (CIQAC) chaired by the Vice Chancellor consisting of internal and external experts oversees the functioning of Centre for Internal Quality Assurance and approve the reports generated by Centre for Internal Quality Assurance on the effectiveness of quality assurance systems and processes.

In addition to CIQA, as per the guidelines of National Assessment and Accreditation Council (NAAC), Manipal University, Jaipur has constituted Internal Quality Assurance Cell (IQAC), in which academicians, industry representatives and other stakeholders are nominated as members. The IQAC is a part of the institution's system and work towards realisation of the goals of quality enhancement and sustenance, as quality enhancement is a continuous process. The prime task of the IQAC is to develop a system for conscious, consistent, and catalytic improvement in the overall performance of institutions. The work of the IQAC is the first step towards internalization and institutionalization of quality enhancement initiatives.. IQAC's elementary motive is to promote measures for institutional functioning towards quality enhancement through internalization of quality culture and institutionalization of best practices.

The guidelines on quality monitoring mechanism prescribed by the UGC have been adopted by the Centre for Internal Quality Assurance for conducting institutional quality audits, to promote quality assurance and enhance as well as spread best-in-class practices of quality assurance. University has setup an effective system for collecting feedback from the stakeholders regularly to improve its programmes. The University will conduct self-assessments regularly and use the results to improve its systems, processes etc. and finally quality of programmes.