



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND
STUDIES**

(Deemed to be University under section 3 of the UGC Act,1956)

Centre for Distance and Online Education

CURRICULUM

AND

SCHEME OF EXAMINATION

(MASTERS OF COMMERCE)

ONLINE DEGREE PROGRAMME

As per NEP 2020

BATCH: 2024-2026 AND ONWARDS

PREAMBLE

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses however, Online M.Com. programme of MRIIRS is designed to enable and empower students to acquire knowledge, skills and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills.

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns a part from exposure of different functional domains of management. Our programme offers multiple synergies for mutual business association. The courses of this programme have been designed to promote understanding of the issues confronting the business world in locally and the economy as a whole

The degree programme includes four semesters with courses focusing on employability, entrepreneurship and research skill development. The objectives of all courses are well mapped with the PO defining demonstration of technical knowledge and engagement in independent and life-long learning. The curriculum offers core, ability enhancement courses and domain specific electives. To carve the skills of students the department were focus on CBCS and open elective courses are offered in each semester. This course aims to develop a holistic and multidimensional understanding of the various topics. The syllabus covers basic aspects of commerce, trade, industries, accounts, management, tax and law. This course aims to develop a holistic and multidimensional understanding of the various topics. The course included earning of minimum 80 credits during the 2-year duration of the programme in 4 semesters. The total credits required to be earned are further divided as Compulsory Courses and Elective Courses. Total 60 credits are required to be earned under Compulsory Courses and 20 credits under Elective Courses. The choice of elective courses is open ended can be chosen from the ones offered by the parent department as well as offered by other departments of the university. The course also pays attention to holistic approach and offers various opportunities to students to participate and to complete 25xN point from Manav Rachna Life Skill Programme.

The curriculum of the programme is designed after taking from industry experts, stake holders including student, parents and alumni of the department.

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH & STUDIES

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Centre for distance & online education

VISION

Through online education, Manav Rachna stands tall to bring the most efficacious environment for providing higher quality academic and research oriented education to the aspirants. Manav Rachna Online Education facilitate the goal of increasing access to enduring learning prospects to students and providing opportunities to make efficient use of scarce resources in light of the new economic realities of higher education.

MISSION

To provide an exclusive learning environment to students with flexible and meticulous online learning opportunities that will guide students to acquire the knowledge and skills as per the requirements of society at large. The aim of Manav Rachna Online Education is:

- To develop emerging skills through online learning methodologies to pursue their Academic and Professional goals.
- To impart profound knowledge and understanding of conceptual aspects of multidisciplinary learning.

ABOUT THE DEPARTMENT

The ultimate touchstone of quality education is the quality culture permeating in any education Institution. In today's world of digitization, technical education stands at the crossroads of keeping pace with the emerging needs of humankind along with fast changing trends in governance and scientific development. The global transformation, trend of learning by doing, relevance to people and nation development – Manav Rachna International Institute of Research and Studies is the right place to gear up with a world class competitive edge. We are trusted to nurture juvenile minds and prepare them to deal with challenges of their future endeavors. Continuing the Legacy of our Founder Dr. O.P Bhalla, Manav Rachna has launched "Manav Rachna Centre for Distance and Online Education" to provide quality programmes to those students who are not able to draw benefits from conventional systems of Education. Seven programmes in different streams namely Computer Applications, Management, Commerce, Business Administration and Economics will be offered by University in online mode with specialization in different domains. In Today's opportunistic world specialized education is essential for successful professional life. Manav Rachna Centre for Distance and Online Education has collaboration with prominent industry partners to provide global career opportunities to the students and prepare the students to acquire the increased technology intensive needs of today. In addition, Manav Rachna Centre for Distance and Online Education provides a multidisciplinary approach for the students to shape their career inside and outside their domain of education and to meet the evolving needs of the society. The commitment of multidisciplinary education is to broaden the participation of students in higher education and leads to a more diverse community. In a multidisciplinary approach, students are inspired to select diverged courses from different disciplines to expand their knowledge, discover themselves through creative thinking and learn the skills of collaboration. The online programmes will help the students to achieve an academic degree along with flexibility and relaxation. These online programs hold equal academic value to as on-campus degree and help students in developing themselves

into an industry ready as equivalent to a conventional degree. Students can perfectly reshape their career and future through impeccably designed online programmes. The renowned faculty, cutting –edge advanced curriculum, technology driven and a remarkable content delivery will be helpful in the successfully implementation of online programs.

PROGRAM EDUCATION OBJECTIVES (PEOs)

The Department of Commerce, in consultation with various stakeholders, has formulated the Programme Educational Objectives (PEOs) that are broad statements that describe the career and professional accomplishments that the programme is preparing the post-graduated to achieve in few years, subsequent to receiving the degree. The PEOs of the Online M.Com.programme are as follows:

- PEO1:** To prepare student for a successful career in industry / consultancy / research & development / teaching and allied areas related to Commerce.;
- PEO2:** To nurture the students in academic, intellectual, personal and interpersonal skills focusing on holistic education;
- PEO3:** To inculcate training and practical approach by using modern technology amongst the students in all areas of commerce;
- PEO4:** To inculcate and encourage culture amongst students;
- PEO5:** To groom a student as professional, with understanding of social responsibility and business ethics, enabling them to contribute effectively tom the growth and development of the society.

PROGRAM OUTCOMES (POs)

Students will be able to:

- PO 1: Critical Thinking:** Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.
- PO 2: Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- PO 3: Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.
- PO 4: Effective Citizenship:** Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- PO 5: Ethics:** Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.
- PO 6: Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development.
- PO 7: Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

PROGRAMME SPECIFIC OBJECTIVES(PSO):

- PSO 1:** Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.

PSO 2: Students will be applicable the financial and statistical tools in projects and in real time business that helps in decision making.

PSO 3: Students will be able to prove proficiency with the ability to engage in competitive exams like NET, SET, UPSC and other recruitment board examinations for which post-graduation is the basic qualification as well as students will be able to do higher education and advance research in the field of commerce and finance.

MAPPING OF PEOs WITH POs and PSOs

Program Outcome(PO)/ Program Specific Outcome (PSO)		PEOs that are attained through concerned PO / PSO
P01	Critical Thinking: Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.	1, 2, 3, 4
P02	Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.	1, 2, 3
P03	Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.	1, 2
P04	Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.	1,2, 3, 4
P05	Ethics: Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.	2, 3, 4, 5
P06	Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.	2
P07	Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.	1,2
PSO 1	Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.	1,2, 3, 4, 5
PSO 2	Students will be applicable the financial and statistical tools in projects and in real time business that helps in decision making.	1, 2, 3, 4, 5
PSO 3	Students will be able to prove proficiency with the ability to engage in competitive exams like NET, SET, UPSC and other recruitment board examinations for which post-graduation is the basic qualification as well as students will be able to do higher education and advance research in the field of commerce and finance.	1,2, 3, 4, 5

SEMESTER SYSTEM AND CHOICE BASED CREDIT SYSTEM

Credit based system of study and Learner's performance/progress is measured by the number of credits that he/she has earned, i.e., completed satisfactorily. Based on the course credits and grade obtained by the Learner, grade point average is calculated.

(a) Course credits assignment

Each course has a certain number of credits assigned to it depending upon its duration in periods for lecture, tutorial and laboratory/clinical practice in a week. A few courses/activities are without credit (s) and are referred to as Audit Pass Courses (APC) but are mandatory to pass as a partial fulfillment of award of degree.

(b) Earning of credits

At the end of every course, a letter "Grade" shall be awarded in each course for which a Learner has registered. On obtaining a minimum Pass Grade, Learner shall accumulate the course credits as Earned Credits. A Learner's performance shall be measured by the number of credits that he/she has earned and by the weighted grade point average. Grades obtained in the audit courses shall not be counted for computation of grade point average, however shall be mandatory to pass as a partial fulfilment of award of degree.

For Award of Degree of an **Online Masters of Commerce**, he/she has to earn minimum **80 credits** during the 2-year duration of the programme in 4 semesters.

The total credits required to be earned have been further classified under two baskets of courses: "Compulsory Courses Basket", and "Elective Courses Basket". **The total 60 credits required to be earned under "Compulsory Courses Basket" and 20 credits under "Elective Courses Basket".**

All courses under "Compulsory Courses Basket", are required to be qualified and cleared/pass by each and every Learners enrolled under the programme and are semester-wise listed in the study scheme along with credits assigned to each course.

Under Elective Courses Basket, there will be three types of courses:

- a) Semester-wise courses offered by the department itself
- b) Open/Inter-disciplinary courses offered at the Institute/University level notified from the office of Dean- Academics.
- c) Massive Open Online Courses (MOOCs) available on SWAYAM Platform or any other platform as recommended by UGC/AICTE and notified from the office of Dean-Academics.

Each course shall have credits assigned to it. Learner shall be required to register courses every semester for as many courses/credits specified under "Elective Courses Basket" depending upon his/her interest, capability/pace of learning and availability of time slot (without any clash in time table) so as to earn all required total credits under the "Elective Courses Basket" during the entire programme duration.

However, for registration of courses [including courses under "Compulsory Courses Basket", "Elective Courses Basket" and Previous Semester Courses (wherein he/she was declared in-eligible on the basis of attendance or he/she could not clear the course within permissible given chances)], if any, the maximum limit in a semester shall be 12 credits.

SEMESTER WISE STUDY SCHEME WITH ASSIGNED CREDITS & DISTRIBUTION OF MARKS

SEMESTER-I

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Core	O6.0COM101C01	Human Resource Management	30	70	100	4
Core	O6.0COM102C01	Research Methodology I	30	70	100	4
Dissertation	O6.0COM151C07	Dissertation I	30	70	100	5
Discipline Specific	06.0COM104 E02	International Financial Accounting & Reporting	30	70	100	4
	O6.0COM105E02	Financial Markets and Institutions	30	70	100	
Total Credits						17

Besides the mentioned Domain Specific and University Core Compulsory Courses, University Electives, Inter-disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

Electives Courses*

Domain Specific	O6.0COM106E02	Security and Portfolio Analysis	30	70	100	3
	O6.0COM107E02	Cost and Management Accounting				
	O6.0COM108E02	Managerial Economics				
Total						20

SEMESTER-II

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Core	O6.0COM201C01	Research Methodology II	30	70	100	4

Discipline Specific	O6.0COM202C01	Advertising and Sales Management	30	70	100	4
Skill Enhancement (Any One)	O6.0COM203E05	Auditing & Attestation	30	70	100	4
	O6.0COM204E05	Publication and Research Ethics	30	70	100	
Skill Enhancement	O6.0COM251E06	Minor Project Report	30	70	100	5
Dissertation	O6.0COM252E07	Dissertation II			100	
Total Credits						17

Besides the mentioned Domain Specific and University Core Compulsory Courses, University Electives, Inter-disciplinary, Generic, on- line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

Electives Courses*

Domain Specific	O6.0COM205E02	Advanced Corporate Accounting Practices	30	70	100	3
	O6.0COM206E02	Behavioural Finance				
	O6.0COM207E02	Advanced Tax Laws and Practice				
Total						20

SEMESTER-III

Course Type	Course Code	Title of Course	Internal/Continuous Assessment	End Semester Examination	Total	Credits
Core	O6.5COM101C01	Business Policy and Strategic Management	30	70	100	4
Core	O6.5COM102C01	Financial Management and Policy	30	70	100	4
Discipline Specific	O6.5COM103E02	Direct Tax and Indirect Tax	30	70	100	4
	O6.5COM104E02	International Taxation	30	70	100	
	O6.5COM151C06	Summer Internship Report	30	70	100	8
Total						20

Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter-disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

SEMESTER-IV

Course Type	Course Code	Title of Course	Internal/Continuous Assessment	End Semester Examination	Total	Credits
Core	O6.5COM201C01	Advanced Business Analytics	30	70	100	4
Discipline Specific	O6.5COM202E02	Business Analysis & Reporting	30	70	100	4
	O6.5COM203E02	International Marketing	30	70	100	
Skill Enhancement	O6.5COM251C05	Major Project Report				8
Electives Courses*						
Discipline Specific	O6.5COM204E02	International Accounting	30	70	100	4
	O6.5COM205E02	International Financial Management	30	70	100	
Total						16

Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter-disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

For Successful completion of M.Com. degree, the student shall be required to earn minimum 80 credits in total, out of which he/she needs to earn 60 credits of compulsory courses through online classes as tabulated above and at least 20 additional credits through University Core/University Electives as approved by the Academic Council of the University.

SEMESTER-I

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06.0COM101C01: HUMAN RESOURCE MANAGEMENT

Periods/week Credits

4

Max. Marks: 100

Continuous Assessments:30

Duration of Examination: 3 Hrs

End Semester Examination: 70

Pre-Requisite: Not Required

Course Type: Core

Learning Outcomes: At the end of the course, learners will be able to

06.0COM101C01.1. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.

06.0COM101C01.2. Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training.

06.0COM101C01.3 Administer and contribute to the design and evaluation of the performance management program.

06.0COM101C01.4 Comprehend the major changes and recent in HRM practices

PART A

Unit 1: Introduction to Human Resource Management

1.1 Nature of Human Resource Management and its concepts

1.2 Functions, Evolution of HRM

1.3 Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance

Unit 2: Procurement of Human Resource

2.1 Human resource planning: Quantitative and qualitative dimensions

2.2 Job Analysis and Job Design: Role of HR manager

2.3 Job evaluation techniques

2.4 Job description and job specification

2.5 Recruitment – concept and sources;

2.6 Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

Unit 3: Upgrading Employees: Training and Development

3.1 Concept and significance; Role specific and competency-based training

3.2 Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs, Training process outsourcing

3.3 Scope of training; On board, soft skills, technical skills, product & service, quality, anti-harassment, legal

PART B

Unit 4: Performance Appraisal and Compensation Management

- 4.1 Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion.
- 4.2 Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system

Unit 5: Employee Maintenance

- 5.1 Employee health and safety; Employee welfare; Social security (excluding legal provisions);
- 5.2 Employer-employee relations; Grievance handling and redressal;
- 5.3 Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities.

Unit 6: Emerging Horizons

- 6.1 Career planning and succession concepts, approaches and issues
- 6.2 Human Resource information system: Developing HR information system
- 6.3 Employees relations: Shifting forms from industrial relation to employees relations
- 6.4 Handling employee's grievances

Suggested Practical Exercises:

- 1. The learners should:
 - 1. Design a human resource plan.
 - 2. Conduct orientation cum induction programme.
 - 3. Develop case studies that reflect alternative training and development strategies catering to real life problems.
 - 4. Hold mock counselling sessions for employees.
 - 5. Design team building activities

Text Book:

- 7. De Cenzo and Robins, Fundamentals Human Resource Management, Prentice Hall of India

Recommended Books:

- 8. Decenzo, David A. and Robbins, S.P. Fundamentals of Human Resource Management, Wiley and Sons Ltd.
- 9. Flippo, Edwin B., Personnel Management, McGraw Hill, Tokyo.
- 10. Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- 11. Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications
- 12. Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- 13. Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.

Instructions for paper setting: Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

Evaluation Policy:

The evaluation will include two types of assessments:
 Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs		30%
Subjective (Short/Long)	40%	
Discussion/Presentation	15%	
Projects/Group Activities etc	15%	

For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is: Objective Type Questions: 30%
 Short/Long Questions: 70%

Assessment

Tools:

- Assignment/Tutoria
- IsSessional tests
- Surprise questions during lectures/Class
- PerformanceTerm end examination

COURSE ARTICULATION MATRIX:

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O6.0COM101C01										
O6.0COM101C01.1	2	-	2	1	-	1	2	-	2	2
O6.0COM101C01.2	2	2	2	1	1	3	1	-	1	3
O6.0COM101C01.3	2	-	2	1	-	2	-	-	1	2

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06.0COM102C01: RESEARCH METHODOLOGY-I

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Continuous Assessments:30

End Semester Examination: 70

Pre-Requisite: Not Required

Course Type: Core

Learning Outcomes: At the end of the course, learners will be able to

- 06.0COM102C01.1** Explain concepts of research methods and research design;
- 06.0COM102C01.2** Facilitate students for using methods of data collection;
- 06.0COM102C01.3** Analyze and interpret scientific methods of measurement and scaling;
- 06.0COM102C01.4** Able to formulate and present research report.

PART - A

UNIT 1: Foundations of Research

- 1. 1 Meaning of research
- 1. 2 Nature of research
- 1. 3 Formulation of research problem and hypothesis
- 1. 4 Identification of variables
- 1. 5 Research Design: Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design, Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples, Meaning and Types of Experimental Research Design.

UNIT 2: Research Approach: Review of Literature

- 2.1 Generating a research problem
- 2.2 Identifying the research gap
- 2.3 Literature review methods – Narrative Review, Systematic Review,
 - a. Meta-Analysis, Scoping Review

UNIT 3: Methods of Data Collection

- 3.1 Quantitative Methods- Field Study, Experimental Methods, Survey Methods
- 3.2 Qualitative Methods-Observational Methods, Focus Group Discussions, Case Studies
- 3.3 Development of scales/questionnaires/schedules/tests
- 3.4 Formulation of questions and their testing
- 3.5 Reliability and validity
- 3.6 Content Analysis

PART- B

UNIT 4: Measurements and Sampling

- 4.1 Measurement Scales –Nominal Scale, Ordinal Scale, Interval Scale, Ratio Scale,
- 4.2 Criteria for good measurement
- 4.3 Attitude measurement-Likert's Scale, Semantic Differential Scale, Thurstone-equal

- appearing interval scale, Comparative Rating Scale, Non Comparative Rating Scale
- 4.4 Ranking and Rating Scale
 - 4.5 Sampling-Types, frames, unit, sample size and sampling errors
 - 4.6 Methods of Sampling-Random sampling and non-random sampling

UNIT 5: Data Processing

- 5.1 Fieldwork validation, Data Editing
- 5.2 Field Editing
- 5.3 Coding of Questions
- 5.4 Classification and tabulation of data
- 5.5 SPSS tool for data analysis

UNIT 6: Research Report

- 6.1 Report writing
- 6.2 Structure of thesis
- 6.3 Reference writing
- 6.4 Testing plagiarism
- 6.5 Ethical issues in research

Suggested Readings:

1. Identify type of research design that will be most appropriate in a given scenario.
2. Prepare a research paper based on review of literature.
3. Write a research paper based on primary data.
4. Prepare a brief report following proper format in Word processing software.

Text Book:

1. Chawla Deepak, Sondhi Neena , Research Methodology ,Vikas Publishing

Note: Only latest editions of the books are recommended.

Instructions for paper setting: Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

Evaluation Policy:

The evaluation will include two types of assessments:
Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc	15%

For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is:
 Objective Type Questions: 30%
 Short/Long Questions: 70%

Assessment Tools:

Assignment/Tutorials
 Sessional tests
 Surprise questions during lectures/Class Performance
 Term end examination

COURSE ARTICULATION MATRIX:

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O6.0COM102C01										
O6.0COM102C01.1	3	3	3		3	3	3	3	2	3
O6.0COM102C01.2	3	3	3		3	3	3	3	2	3
O6.0COM102C01.3	3	2	3		3	2	3	3	2	3
O6.0COM102C0.1.4	3	2	3		3	2	3	3	2	3

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O6.0COM151E07: DISSERTATION – I

Periods/week Credits

5

Duration of Examination: 3 Hrs

Max. Marks: 100

Continuous Assessments:30

End Semester Examination: 70

Pre-Requisite: Not Required

Course Type: Core

Learning Outcomes: At the end of the course, learners will be able to

O6.0COM151E07.1. Understand the working of the organization/company/ industry;

O6.0COM151E07.2. Take up an in-depth study of an issue /problem in the area of specialization;

O6.0COM151E07.3. Analyze SWOT of the concerned organization/company/industry;

O6.0COM151E07.4. Interpret the results of the concerned organization/company/industry.

Dissertation (Subject to the approval of the topic of survey work and the student being adjudged suitable for undertaking such work)

Note: The topic of the dissertation will be of the same group which has been chosen by the student and prepare a report on secondary data.

Note: Only latest editions of the books are recommended.

Course Articulation Matrix :

CO Statement	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
O6.0COM151E07.1		2	3	1	2	2	3	2	3	1
O6.0COM151E07.2	3		2	1	2			3	1	2
O6.0COM151E07.3	2	2	2	1		2	3	1	3	1
O6.0COM151E07.4		3		1	-	1		2	3	2

Assessment Tools:

- File work/Class Performance:
- Viva (Question and answers in lab)
- End Term Viva

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06.0COM104E02: INTERNATIONAL FINANCIAL ACCOUNTING & REPORTING

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Continuous Assessments:30

End Semester Examination: 70

PART-A

Unit 1: Financial reporting

- 1.1 Balance Sheet, Income Statement, and Comprehensive Income
- 1.2 EPS and Public Company reporting.
- 1.3 Stockholder's Equity Part 1
- 1.4 Stockholder's Equity Part 2

Unit 2: Financial reporting and Disclosures

- 2.1 Revenue Recognition Introduction.
- 2.2 Accounting Changes and Error Corrections
- 2.3 Adjusting Journal Entries
- 2.4 Notes to financial Statements
- 2.5 Subsequent Events
- 2.6 Fair value Measurements
- 2.7 Special purpose frameworks
- 2.8 Ratio and Variance Analysis

Unit 3: Assets and Related topics

- 3.1 Cash and Cash Equivalents
- 3.2 Trade Receivables
- 3.3 Inventory
- 3.4 PP&E: Cost basis
- 3.5 PP&E: Depreciation, disposal and Impairment
- 3.6 Intangibles

PART B

Unit 4: Liabilities

- 4.1 Payables and Accrued Liabilities.
- 4.2 Contingencies and Commitments
- 4.3 Long term Liabilities

- 4.4 Bonds: Part 1
- 4.5 Bonds: Part 2
- 4.6 Troubled Debt Restructuring and Extinguishment
- 4.7 Lease Accounting

Unit 5: Investments, Statement of Cash Flows and Income Taxes business

- 5.1 Combinations & Goodwill
- 5.2 Financial Instruments.
- 5.3 Consolidation Financial Statements
- 5.4 Partnerships
- 5.5 Statement of Cash Flows
- 5.6 Income Taxes: Part 1
- 5.7 Income Taxes: Part 2

Unit 6: NFP Accounting and Government Accounting

- 6.1 Not-for-Profit Financial Reporting: Part 1
- 6.2 Not-for-Profit Financial Reporting: Part 2
- 6.3 Not-for-Profit Revenue Recognition
- 6.4 Not-for-Profit : Transfers of Assets and other accounting issues
- 6.5 Governmental Accounting Overview
- 6.6 Governmental Fund Structure and fund Accounting

Note: Only latest editions of the books are recommended.

Instructions for paper setting: Seven questions are to be set in total. First question will be multiple choice covering entire syllabus and will be compulsory to attempt and will be of 18 marks. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 13 marks.

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Short/Long Questions: 70%

Assessment

Tools:

Assignment/Tutoria

IsSessional tests

Surprise questions during lectures/Class

Performance Term end examination

Course Articulation Matrix

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O6.0COM104E02										
O6.0COM104E02.1	1	-	2	1	-	2	2	-	2	2
O6.0COM104E02.2	2	1	2	1	1	3	3	-	1	3
O6.0COM104E02.3	2	-	2	1	-	3	-	-	3	2

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

06.0COM105C01: FINANCIAL MARKETS AND INSTITUTIONS

Periods/week Credits

L:4 T: 0 4

Duration of Examination:3 hrs

Max. Marks: 200

Internal/Continuous Assessment:100

End Semester Exams: 100

Course Outcomes:

By the end of this course, students should be able to:

O6.0COM105E02.1: Understand the characteristics and types of financial instruments

O6.0COM105E02.2: Analyze the valuation techniques for different financial instruments.

O6.0COM105E02.3: Assess the risk and return associated with various financial instruments

O6.0COM105E02.4: Apply financial instruments in investment strategies and risk management

PART-A

UNIT 1: Overview of Financial Markets

- 1.1 An Overview of Financial Markets: Financial Markets – Nature – Functions –
- 1.2 Money market – Capital market – Markets for derivatives
- 1.3 Working of stock exchange-NSE and BSE
- 1.4 Role of SEBI
- 1.5 Major international stock markets

UNIT 2: Commodity Markets

- 2.1 Multi commodity exchange of India Limited(MCX), National Commodity & Derivatives Exchange Limited(NCDEX) and Indian Commodity Exchange Limited(ICEX) – Functions, administration, regulations and general mechanism
- 2.2 International Commodity markets
- 2.3 Debt Market-Type, Function and Instruments, operational mechanism and hindrances of debt markets

UNIT 3: Financial Instruments and Structure Financial Products

- 3.1 Issue of Financial Instruments
- 3.2 Various innovative financial: Bitcoin and crypto currency
- 3.3 Hybrid Instruments: Types of hybrid instruments
- 3.4 Features and valuation of hybrid instruments
- 3.5 Asset-backed securities (ABS) and mortgage-backed securities (MBS)

PART- B

UNIT 4: Development of Financial Institutions

- 4.1 Development of Financial Institutions: National Bank for Agriculture and Rural Development(NABARD), Small Industrial Development Bank of India (SIDBI),Association of Mutual Funds in India (AMFI)
- 4.2 Mutual Funds: SEBI guidelines on mutual fund
- 4.3 Financial institutions in developed and developing economies
- 4.4 Challenges and sustainability issues in financial institutions

UNIT 5: Risk Management

- 5.1 Type of exchange risk
- 5.2 Transaction exposure
- 5.3 Economic exposure

- 5.4 Forward market
- 5.5 Future market
- 5.6 Option Market
- 5.7 Country risk analysis

UNIT 6: International Financial Markets and Instruments

- 6.1 Foreign Portfolio Investment: International bond and equity market
- 6.2 Global depository receipts and American Depository receipts
- 6.3 Global registered shares
- 6.4 International Financial Instruments
- 6.5 Foreign bonds, Eurobonds, Global Bonds, Floating rate bonds, Zero coupon Bonds

Practical Exercises:

1. Prepare a project for the investors to decide to invest in which category of mutual funds based on several factors
2. Prepare a risk management analysis report based on the real economic situation of the country.

Text Book:

1. Financial Markets and Institutions" by Frederic S. Mishkin and Stanley G. Eakins

Recommended Books:

1. Financial Institutions Management: A Risk Management Approach" by Anthony Saunders and Marcia Millon Cornett
2. The Economics of Money, Banking, and Financial Markets by Frederic S. Mishkin
3. Development Finance: Debates, Dogmas and New Directions" by Stephen Spratt
4. Financial Institutions and Markets by Jeff Madura

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Short/Long Questions:	70%

Assessment**Tools:**

Assignment/Tutorials

Sessional tests

Surprise questions during lectures/Class Performance

Term end examination

Course Articulation Matrix

CO STATEMENT (Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
O6.0COM105C01.1	3	3	3		3	3	3	3	2	3
O6.0COM105C01.2	3	3	3		3	3	3	3	2	3
O6.0COM105C01.3	3	2	3		3	2	3	3	2	3
O6.0COM105C01.1.4	3	2	3		3	2	3	3	2	3

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

06.0COM101C01: HUMAN RESOURCE MANAGEMENT

Periods/week Credits

4

Max. Marks: 100

Continuous Assessments:30

Duration of Examination: 3 Hrs

End Semester Examination: 70

Pre-Requisite: Not Required

Course Type: Core

Learning Outcomes: At the end of the course, learners will be able to

06.0COM101C01.1. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.

06.0COM101C01.2. Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training.

06.0COM101C01.3 Administer and contribute to the design and evaluation of the performance management program.

06.0COM101C01.4 Comprehend the major changes and recent in HRM practices

PART A

Unit 1: Introduction to Human Resource Management

1.4 Nature of Human Resource Management and its concepts

1.5 Functions, Evolution of HRM

1.6 Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance

Unit 2: Procurement of Human Resource

2.7 Human resource planning: Quantitative and qualitative dimensions

2.8 Job Analysis and Job Design: Role of HR manager

2.9 Job evaluation techniques

2.10 Job description and job specification

2.11 Recruitment – concept and sources;

2.12 Selection – concept and process; Test and interview; Placement, induction and socialization, Retention of employees.

Unit 3: Upgrading Employees: Training and Development

3.4 Concept and significance; Role specific and competency-based training

3.5 Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs, Training process outsourcing

3.6 Scope of training; On board, soft skills, technical skills, product & service, quality, anti-harassment, legal

PART B

Unit 4: Performance Appraisal and Compensation Management

- 4.3 Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion.
- 4.4 Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system

Unit 5: Employee Maintenance

- 5.4 Employee health and safety; Employee welfare; Social security (excluding legal provisions);
- 5.5 Employer-employee relations; Grievance handling and redressal;
- 5.6 Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities.

Unit 6: Emerging Horizons

- 6.5 Career planning and succession concepts, approaches and issues
- 6.6 Human Resource information system: Developing HR information system
- 6.7 Employees relations: Shifting forms from industrial relation to employees relations
- 6.8 Handling employee's grievances

Suggested Practical Exercises:

- 14. The learners should:
- 15. 1. Design a human resource plan.
- 16. 2. Conduct orientation cum induction programme.
- 17. 3. Develop case studies that reflect alternative training and development strategies catering to real life problems.
- 18. 4. Hold mock counselling sessions for employees.
- 19. 5. Design team building activities

Text Book:

- 20. De Cenzo and Robins, Fundamentals Human Resource Management, Prentice Hall of India

Recommended Books:

- 21. Decenzo, David A. and Robbins, S.P. Fundamentals of Human Resource Management, Wiley and Sons Ltd.
- 22. Flippo, Edwin B., Personnel Management, McGraw Hill, Tokyo.
- 23. Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- 24. Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications

25. Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
26. Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.

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Assessment

Tools:

- Assignment/Tutorial
- Sessional tests
- Surprise questions during lectures/Class
- Performance Term end examination

COURSE ARTICULATION MATRIX: