



**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

BATCH: 2021-2023

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 64 credits are required to be earned under Compulsory Courses and 16 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.

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MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH & STUDIES

(Deemed to be University under section 3 of the UGC Act1956)

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
PO1	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
PO2	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
PO3	Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.	1, 2
PO4	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
PO5	Ethics: Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.	2, 3, 4, 5
PO6	Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.	2
PO7	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 fulfillment 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 64 credits** required to be earned under "**Compulsory Courses Basket**" and **16 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	EndSemeste r Examination	Total	Credits
Domain Specific	OMCOM-DS-101	Economics for Managerial Decisions - I	30	70	100	4
Domain Specific	OMCOM-DS-102	Quantitative Techniques	30	70	100	4
Domain Specific	OMCOM-DS-103	Accounting Theory and Practices	30	70	100	4
Domain Specific	OMCOM-DS-104	Marketing Management	30	70	100	4
Domain Specific	OMCOM-DS-105	Organisation Theory and Behaviour	30	70	100	4
Total Credits						20

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.

SEMESTER-II

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Domain Specific	OMCOM-DS-201	Cost and Management Accounting	30	70	100	4
Domain Specific	OMCOM-DS-202	Human Resource Management	30	70	100	4
Domain Specific	OMCOM-DS-203	Financial Management and Policy	30	70	100	4
Domain Specific	OMCOM-DS-204	Economics for Managerial Decisions – II	30	70	100	4
Domain Specific	OMCOM-DS-205	E-Commerce	30	70	100	4
Total Credits						20

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.

SEMESTER-III

Course Type	Course Code	Title of Course	Internal/Continuous Assessment	End Semester Examination	Total	Credits
Domain Specific	OMCOM-DS-301	Business Policy and Strategic Management	30	70	100	4
Domain Specific	OMCOM-DS-302	Corporate Accounting Practices	30	70	100	4
Domain Specific	OMCOM-DS-303	Advanced Business Research Methods	30	70	100	4
Domain Specific Elective	OMCOM-DS-304	International Trade and Foreign Exchange	30	70	100	4
	OMCOM-DS-305	Consumer Behaviour				
	OMCOM-DS-306	Direct Taxation				
Total Credits						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.

SEMESTER-IV

Course Type	Course Code	Title of Course	Internal/Continuous Assessment	End Semester Examination	Total	Credits
Domain Specific	OMCOM-DS-401	Business & Corporate Law	30	70	100	4
Domain Specific	OMCOM-DS-402	Corporate Governance, Ethics and Social Responsibility of Business	30	70	100	4
Domain Specific Elective	OMCOM-DS-403	Indirect Taxation	30	70	100	4
	OMCOM-DS-404	Financial Markets & Instruments				
	OMCOM-DS-405	Investment Analysis and Portfolio Management				
Domain Specific	OMCOM-DS-406	Dissertation	30	70	100	4
Total Credits						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 64 credits of compulsory courses through online classes as tabulated above and at least 16 additional credits through University Core/University Electives as approved by the Academic Council of the University.

SEMESTER-I

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OMCOM-DS-101: ECONOMICS FOR MANAGERIAL DECISIONS - I

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exam: 70

Course Outcomes:

By the end of the course, a student will be able to:

OMCOM-DS-101.1. Analyze economic behavior of nation

OMCOM-DS-101.2. Make use of basic principles of micro economics in business decisions

OMCOM-DS-101.3. Develop and understand different spheres of various areas of economics

PART - A

Unit 1: Nature and Scope of Economics

- 1.1 Fundamentals of economics
- 1.2 Nature and Scope of economics
- 1.3 Modern mixed economy
- 1.4 Basic elements of demand and supply
- 1.5 Uses of economics in business

Unit 2: Demand Analysis

- 2.1 Cardinal and ordinal utility analysis of demand
- 2.2 Individual and market demand functions
- 2.3 Law of demand
- 2.4 Determinants of demand
- 2.5 Elasticity of demand and supply
- 2.6 Using elasticity in business decisions
- 2.7 Demand estimation and demand forecasting techniques

Unit 3: Production and Cost

- 3.1 Production function: Production with one and two variable inputs
- 3.2 Law of variable proportion
- 3.3 Law of return to scale
- 3.4 Producer's equilibrium
- 3.5 Cost theory and estimation
- 3.6 Short and long run cost functions: their nature, shape and practices
- 3.7 Revenue theory and estimation

PART - B

Unit 4: Price Determination and Practices - I

- 4.1 Characteristics of different market structure
- 4.2 Price determination and equilibrium of firm and industry under perfect competition and monopoly
- 4.3 Comparison of pure competition and monopoly
- 4.4 Discriminating monopoly

Unit 5: Price Determination and Practices - II

- 5.1 Product differentiation and the demand curve under monopolistic competition
- 5.2 The concept of the industry and group
- 5.3 Oligopoly: Price and output determination, Cournot's and Kinked demand in oligopoly, oligopolist's interdependence
- 5.4 Collusive oligopoly

Unit 6: Factor Markets

- 6.1 How markets determine incomes
- 6.2 Labor market
- 6.3 Land and capital
- 6.4 Markets and economic efficiency

Recommended Books:

1. Samuelson, Paul A. and Nordhaus, D. William, Economics, McGraw Hill.
2. Salvatore, Managerial Economics in Global Economy, Thomson Learning.
3. Koutsoyiannis, A., Modern Microeconomics, Macmillan.
4. Diwedi, D.N., Managerial Economics, Vikas Publishing House, New Delhi.

Only latest available editions of the books are recommended.

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-101)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-101.1	2	-	2	1	-	1	2	-	2	2
OMCOM-DS-101.2	2	2	2	1	1	3	1	-	1	3
OMCOM-DS-101.3	2	-	2	1	-	2	-	-	1	2

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is the Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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OMCOM-DS-102: QUANTITATIVE TECHNIQUES

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exam: 70

Course Outcomes:

By the end of the course, a student will be able to:

OMCOM-DS-102.1 Explain the concepts of statistics in business management.

OMCOM-DS-102.2 Use the software and the statistical tools.

OMCOM-DS-102.3 Describe decisions making of business and public policy.

OMCOM-DS-102.4 Explain the practical aspects of statistics in order to suffice business objectives.

OMCOM-DS-102.5 Develop analytical and logical thinking in various aspects of business.

PART-A

Unit 1: Statistics – Introduction

- 1.1 Collection of data
- 1.2 Classification of data
- 1.3 Tabulation & Presentation of data

Unit 2: Descriptive Statistics

- 2.1 Measures of central tendency
- 2.2 Positional averages
- 2.3 Measures of variation
- 2.4 Skewness and Kurtosis

Unit 3: Probability

- 3.1 Theory of probability. Approaches to the calculation of probability
- 3.2 Calculation of event probabilities, addition and multiplication laws of probability (Proof not required)
- 3.3 Conditional probability and Bayes' Theorem

PART-B

Unit 4: Probability Distributions

- 4.1 Binomial Distribution
- 4.2 Poisson Distribution
- 4.3 Exponential Distribution
- 4.4 Normal Distribution

Unit 5: Transportation and Assignment Problem

- 5.1 Transportation problem : North west corner rule, Least cost entry method
- 5.2 Vogel's method
- 5.3 Assignment problem : Hungarian method
- 5.4 Multiple optimal solution

Unit 6: Practical Aspects of Statistics using SPSS

- 6.1 Correlation: Simple and Multiple Correlation
- 6.2 Regression Analysis
- 6.3 T-test, Chi square and Anova test

Recommended Readings:

- 1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. Statistics for Management. Pearson Education.
- 2. Thukral J. K., Business Statistics. Taxmann's Publications.
- 3. Gupta, S.P., Gupta, M.P., Business Statistics. Sultan Chand and Sons.

Only latest available edition books are recommended.

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-102)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-102.1	3	3						3		
OMCOM-DS-102.2					2		2		3	
OMCOM-DS-102.3	2									3
OMCOM-DS-102.4			2			3				2
OMCOM-DS-102.5		2						3	3	

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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OMCOM-DS-103: ACCOUNTING THEORY AND PRACTICES

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

Course Outcomes:

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

OMCOM-DS-103.1. Apply the knowledge of financial accounting to the practical aspects of business;

OMCOM-DS-103.2. Analyse the prevailing business environment and be able to take decisions under risk and uncertainty;

MCOM-DS-103.3. Strengthen the theoretical, analytical and applied knowledge based on accountancy;

MCOM-DS-103.4. Join the corporate world as professionals with understanding of the concepts of financial accounting.

PART - A

Unit 1: Accounting concepts

- 1.1 Accounting theory and process: Meaning, relationship with accounting research and practices
- 1.2 Basic accounting principles
- 1.3 Job and responsibility of accountant
- 1.4 Role and responsibility of accountant in auditing

Unit 2: Accounting standards

- 2.1 Concept, benefits and procedure for issuing accounting standards in India
- 2.2 Salient features of accounting standards
- 2.3 Types of accounting standards
- 2.4 IFRSs and Indian accounting standards; US GAAP

Unit 3: Final accounts

- 3.1 Capital and revenue receipt and expenditure
- 3.2 Preparation of final accounts of firm
- 3.3 Financial statement of non-profit organisation

PART- B

Unit 4: Accounting branches

- 4.1 Dependent branches: Accounting aspects, debtors system, stock and debtors system, branch final account system and wholesale basis system
- 4.2 Independent branches: Concepts
- 4.3 Foreign Branches: Concepts

Unit 5: Financial reporting

- 5.1 Nature, objectives and benefits of financial reporting
- 5.2 General purpose and specific purpose report
- 5.3 Qualitative characteristics of accounting information
- 5.4 International financial reporting standards

Unit 6: Types of accounting reports

- 6.1 Report: Nature, objectives, benefits and purposes
- 6.2 Segment reporting
- 6.3 Interim reporting
- 6.4 Social accounting, human resource accounting and accounting for changing prices

Recommended Books:

- 1. Monga, J. R., Advanced , Mayur Paperbacks , Noida.
- 2. Gupta, R. L., Advanced Financial Accounting, S.Chand,. New Delhi.
- 3. Maheshwari, S.N., Advanced Accounting, Vikas Publishing House, New Delhi.
- 4. Shukla, M.C, and Grewal, T. S., Advanced Accountancy, Sultan Chand, New Delhi.

Only latest available editions of the books are recommended.

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-103)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-103.1	3		2		1			3		1
OMCOM-DS-103.2		3		1			2		2	
OMCOM-DS-103.3			3	1			1	1		3
OMCOM-DS-103.4	1	1			3			3	2	1

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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OMCOM-DS-104: MARKETING MANAGEMENT

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

Course Outcomes:

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

- OMCOM-DS-104.1. Understand the concepts, principles, tools and techniques of marketing.
- OMCOM-DS-104.2. Identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.
- OMCOM-DS-104.3. Develop an understanding of the principles and techniques in marketing management process in a dynamic and competitive global environment.

PART – A

UNIT 1: Marketing evolution & concepts

- 1.1 Concept and scope of marketing, evolution of marketing concepts
- 1.2 Marketing mix
- 1.3 Scanning the marketing environment
- 1.4 Marketing research concept and process

UNIT 2: Consumer behaviour

- 2.1 Consumer Behavior: Nature, scope, importance, factors influencing consumer behavior, consumer decision process
- 2.2 Organizational buying process, organizational buyer vs. consumer behavior
- 2.3 Consumer behavior: Theories- Classical Conditioning Theory, Psychoanalytic Theory, Howard-Sheth Model

UNIT 3: Product life cycle stages

- 3.1 Concept of segmentation, targeting and positioning
- 3.2 Product strategy; product life cycle; new product development
- 3.3 Branding, packaging and labeling

PART- B

UNIT 4: Pricing

- 4.1 Pricing concept and strategy
- 4.2 Managing integrated marketing channels

UNIT 5: Marketing communication

- 3.1 Integrated marketing communication concept

3.2 Managing mass communication

3.3 Service Marketing

UNIT 6: Types of marketing

6.1 Rural marketing; social media marketing

6.2 Direct marketing; digital marketing

6.3 Social marketing; green marketing; sustainable marketing

Recommended Books:

1. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham and Jha, Mithileswar, Marketing Management: A South Asian Perspective, Pearson Education India.
2. Michael, J Etzel, Walker Bruce J and Stanton, W. J, Marketing, McGraw Hill, New York.
3. Lamb, Charles W., Hair, Joseph F. and McDaniel, Carl, Principles of Marketing, South Western Publishing, Ohio.
4. Ramaswamy, S., Namakumari, S., Marketing Management: Planning, Implementation and Control, Macmillan India.

Only latest available editions of the books are recommended.

Course Articulation Matrix :

CO STATEMENT (OMCOM-DS-104)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-104.1	3	2	-	-	2	-	1	-	2	2
OMCOM-DS-104.2	-	-	1	3	-	3	2	3	-	2
OMCOM-DS-104.3	-	-	-	2	-	3	-	2	-	2

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-105: ORGANISATION THEORY AND BEHAVIOUR

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

Course Outcomes

By the end of the course, a student will be able to:

- OMCOM-DS-105.1:** Develop the understanding of the basic concepts and theories of OB and the opportunities and the challenges faced by the employees/managers in today's workplace environment perspective.
- OMCOM-DS-105.2:** Examine various factors which influences group cohesiveness and performance of employees/managers by applying effective communication and decision-making skills.
- OMCOM-DS-105.3:** Interpret and analyze workplace behavior from one or more theoretical perspective like motivation, leadership theories, power and conflict and its application-based skills for predicting and controlling human behavior for improving results.
- OMCOM-DS-105.4:** Create effective stress management tools for employees/managers to foster an effective ethical and sustainable organizational culture.

PART-A

Unit 1: Organizational theories

- 1.1 Organizational Theories and Behaviour: Classical, Neo-classical and Contemporary. Authority, Politics, formal and informal structure.
- 1.2 Organisational Behaviour-concepts, models, challenges and opportunities of OB.

Unit 2: Communication process

- 2.1 Contributing disciplines to the OB.
- 2.2 Communication Process, Formal and informal communication
- 2.3 Barrier to communication, communication effectiveness in organizations

Unit 3: Group behaviour

- 3.1 Group Decision making: Concept and nature of decision making process, Group structure , Understanding Work Team and creating effective teams
- 3.2 Individual versus group decision making, Nominal group technique and Delphi technique,.
- 3.3 Transactional Analysis, Johari Window.

PART B

Unit 4: Motivation theories

- 4.1 Motivation: Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG) expectancy model.
- 4.2 Motivation: From Concepts to Applications

Unit 5: Leadership

- 5.1 Leadership: Concept and theories, Behavioral approach, Situational approach.
- 5.2 Leadership effectiveness, Contemporary issues in leadership.
- 5.3 Power: Bases of Power, power tactics.
- 5.4 Conflict: Sources of conflict patterns, levels and conflict resolution strategies.

Unit 6: Organizational culture

- 6.1 Organisational Culture: Concept and determinants of organisational culture, creating and sustaining organizational culture
- 6.2 Organisational Development and Stress Management: Concepts
- 6.3 Individual and organisational factors to stress, consequences of stress on individual and organisation, management of stress.
- 6.4 Case Studies: Some cases of real business world are required to be discussed.

Recommended Books:

- 1. Robbins; S.P., Organisational Behaviour (13th edition), Prentice Hall of India Pvt. Ltd., New Delhi.
- 2. Luthans, Fred, Organisational Behaviour, 11th Edition, Mc Graw Hill International, New York.
- 3. Robins S.P., Organisational Theory: Structure Design and Application, Prentice Hall of India Pvt. Ltd.

Only Latest available edition of the books are recommended.

Course Articulation Matrix

CO STATEMENT (OMCOM-DS-105)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-105.1	-	-	-	2	3	3	2	3	1	3
OMCOM-DS-105.2	2	3	3	3	-	2	-	3	2	3
OMCOM-DS-105.3	3	2	-	-	-	-	3	2	3	3
OMCOM-DS-105.4	1	2	3	3	-	3	2	1	2	3

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

SEMESTER-II

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-201: COST AND MANAGEMENT ACCOUNTING

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

Course Outcomes:

By the end of the course, a student will be able to:

- OMCOM-DS-201.1. Acquire sound knowledge of concepts, methods and techniques of cost and management accounting;
- OMCOM-DS-201.2. Develop competence with their usage in managerial decision making and control;
- OMCOM-DS-201.3 Identify the basic economic events most common in business operations and understand how they would be shown in published financial statements.

PART – A

Unit 1: Overview

- 1.1 Nature and scope of cost and management accounting
- 1.2 Cost concept and classification
- 1.3 Difference in financial, cost and management accounting

Unit 2: Uniform Costing and Budgeting

- 2.1 Concept of uniform costing
- 2.2 Concept of inter firm comparison
- 2.3 Procedures in making inter firm comparison
- 2.4 Types of budgets
- 2.5 Concept of zero-based budgeting

Unit 3: Standard Costing

- 3.1 Variance Analysis: Material, labor and overheads variances
- 3.2 Problems and solutions related to variance analysis

PART - B

Unit 4: Marginal Costing

- 4.1 Concept of marginal and absorption costing
- 4.2 Cost volume profit analysis
- 4.3 Break-even analysis
- 4.4 Problems and solutions related to decision making

Unit 5: Analysis and Interpretation for Decision Making

- 5.1 Accounting ratio
- 5.2 Significance and limitations of ratio analysis
- 5.3 Fund flow and cash flow statement
- 5.4 Problems and solutions related to ratio analysis

Unit 6: Pricing and Financial Decision Modeling

- 6.1 Theory and policy of pricing of a product
- 6.2 Pricing strategies
- 6.3 Contemporary issues in decision modeling (TQM, Target Costing)

Recommended Books:

- 1. Atkinson, Anthony A., Banker, Rajiv D., Management Accounting, Prentice Hall of India.
- 2. Hilton, Ronald W., Managerial Accounting, McGraw Hill Education, New Delhi
- 3. Lal, Jawahar, Advanced Management Accounting-Text, Problems and Cases, S. Chand, New Delhi.
- 4. Mittal, S. N., Accounting for Managerial Decisions, Mahavir Publications, New Delhi.

Only Latest available edition of the books are recommended.

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-201)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-201.1	3		1				2	3		1
OMCOM-DS-201.2		1		2	2				2	1
OMCOM-DS-201.3	2		2				1	3	2	

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-202: HUMAN RESOURCE MANAGEMENT

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

Course Outcomes:

By the end of this course, a student will be able to:

- OMCOM-DS-202.1. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.
- OMCOM-DS-202.2. Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training.
- OMCOM-DS-202.3. Administer and contribute to the design and evaluation of the performance management program.
- OMCOM-DS-202.4. 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, themes
- 1.3 The Changing Role of HRM and Growing Professionalism within the HR Function

Unit 2: Job Analysis and Design

- 2.1 Human resource planning and HR effectiveness
- 2.2 Job Analysis: Job description and Job specification
- 2.3 Job Design
- 2.4 Job evaluation techniques

Unit 3: Human Resource Strategy

- 3.1 Business Strategy and Human Resource Strategy: Concepts and Relationship.
- 3.2 Recruitment: Factors affecting recruitment and Sources of recruitment (internal and external)
- 3.3 Selection: Basic selection model
- 3.4 Psychological tests for selection
- 3.5 Training and Development

PART B

Unit 4: HRM and Environment

- 4.1 Performance appraisal: Objectives, PA process.
- 4.2 Methods of appraisal
- 4.3 Diversity at Work: Managing diversity

Unit 5: Wages and Salary Administration

- 5.1 Compensation Management, Personnel audit and Research: Wage versus salary,
- 5.2 Determination of compensation, incentives schemes, fringe benefits and labour welfare
- 5.3 Emerging horizons in HRM

Unit 6: Recent trends in HRM

- 6.1 Human Resource information system
- 6.2 Employees relations: Shifting forms from industrial relation to employees relations
- 6.3 Handling employee's grievances

Recommended Books:

- 1. De Cenzo and Robins, Fundamentals Human Resource Management, Prentice Hall of India.
- 2. Decenzo, David A. and Robbins, S.P. Fundamentals of Human Resource Management, Wiley and Sons Ltd.
- 3. Flippo, Edwin B., Personnel Management, McGraw Hill, Tokyo.

Only Latest available edition of the books are recommended.

Course Articulation Matrix

CO STATEMENT (OMCOM-DS-202)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-202.1	3	2	3	3	2	2	2	2	2	3
OMCOM-DS-202.2	3	2	2	3	2	3	3	3	3	2
OMCOM-DS-203.3	3	3	3	3	3	3	3	2	3	3
OMCOM-DS-204.4	2	3	2	3	2	2	2	3	3	3

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

OMCOM-DS-203: FINANCIAL MANAGEMENT AND POLICY

Periods/week Credits
4

Duration of Examination: 3 Hrs

Max. Marks: 100
Internal/Continuous Assessment: 30
End Semester Exams: 70

Course Outcomes:

By the end of this course, a student will be able to:

- OMCOM-DS-203.1. Analyze financial management concepts and its important functions taking into account other relevant financial issues.
- OMCOM-DS-203.2. Develop the analytical skills by associating the tool and techniques with the situation.
- OMCOM-DS-203.3. Interpret the prevailing business environment and be able to take decisions under risk and uncertainty.
- OMCOM-DS-203.4. Apply business information and financial theory in investment decisions.

PART - A

Unit 1: Introduction of Financial Management

- 1.1 Nature, scope and objectives of financial management
- 1.2 Financial decision making and types of financial decisions
- 1.3 Finance as strategic function
- 1.4 Agency problem: risk-return frame work for financial decision-making
- 1.5 Time value of money

Unit 2: Investment Decisions

- 2.1 Nature and kinds of capital budgeting decisions
- 2.2 Techniques of evaluating capital budgeting decisions
- 2.3 Capital rationing
- 2.4 Capital decisions under uncertainty and their evaluation using statistical decision theory

Unit 3: Financing Decisions - Cost of Capital

- 3.1 Cost of capital: Meaning; significance
- 3.2 Computation of cost of capital

PART - B

Unit 4: Financing Decisions - Capital Structure

- 4.1 Leverage: Meaning, types, EBIT-EPS analysis; indifference point
- 4.2 Capital structure: Meaning, determinants of capital structure in practice
- 4.3 Theories of capital structure, contemporary theories in capital structure

Unit 5: Working Capital Management

- 5.1 Working capital requirements: Meaning; kinds; determinants; sources and levels

- 5.2 Estimation of cash management; determinants of optimum cash balance
- 5.3 Inventory management: meaning; tools and techniques of inventory control

Unit 6: Dividend Decisions

- 6.1 Dividend Policy: Meaning, types
- 6.2 Forms of dividend
- 6.3 Dividend Theories

Recommended Books:

1. Pandey I.M., Financial Management, Vikas Publishing, New Delhi.
2. Chandra, Prasanna, Financial Management, Tata McGraw Hill, New Delhi.
3. Khan, M.Y. and Jain, P.K., Financial Management, Tata McGraw Hill, New Delhi.
4. Ross, S.A., Westerfield, R.W., and Jaffe, J., Corporate Finance, Tata McGraw Hill, New Delhi.
5. P.P. Rustogi, Fundamentals of Financial Management, TaxmannPublications Private Limited.

Only latest available editions of the books are recommended.

Course Articulation Matrix

CO STATEMENT (OMCOM-DS-203)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-203.1	3	-	3	-	-	-	2	-	1	1
OMCOM-DS-203.2	1	3	-	-	-	-	1	-	2	2
OMCOM-DS-203.3	2	-	-	3	-	-	2	2	2	2
OMCOM-DS-203.4	2	-	-	-	-	1	2	2	-	2

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-204: ECONOMICS FOR MANAGERIAL DECISIONS - II

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exam: 70

Course Outcomes:

By the end of the course, a student will be able to:

OMCOM-DS-204.1. Define basic principles of macroeconomics

OMCOM-DS-204.2. Analyze the macro environment which would help them in managerial decision making processes.

OMCOM-DS-204.3. Show long run dynamic issues like growth and technical progress.

OMCOM-DS-204.4. Modeling of a macro-economy in terms of analytical tools.

PART - A

Unit 1: National income accounting

- 1.1 Nature and scope of macro economics
- 1.2 Circular flow of income and national income accounting
- 1.3 Computing real rate of growth
- 1.4 International linkages of a macro economy

Unit 2: Aggregate Demand & Supply

- 2.1 Aggregate demand and supply and determination of general price index
- 2.2 Calculating the rate of inflation
- 2.3 Determinants of economic growth and development: Effects of inflation, design of an anti-inflationary policy

Unit 3: Consumption & investment function

- 3.1 Consumption function: Consumption income and savings
- 3.2 Determinants of consumption: Alternatives consumption hypotheses
- 3.3 The investment function and determinants of investment, marginal efficiency of capital multiplier analysis

PART - B

Unit 4: Business cycles

- 4.1 Nature of business cycles; alternative explanations of business cycles
- 4.2 Fiscal policy, monetary policy
- 4.3 Macroeconomic policy for economic stabilization

Unit 5: Balance of Payment

- 5.1 The nature of BOP
- 5.2 Inter relationship between foreign trade and economic growth
- 5.3 Measures to close BOP deficits
- 5.4 Foreign investment and economic growth

Unit 6: Global economy

- 6.1 International transmission of global economic disturbance
- 6.2 Globalization and economic growth
- 6.3 Interdependence in the global economy

Recommended Books:

- 1. Baumol, William J, Economic Theory and Operations Analysis, Prentice-Hall, London.
- 2. Baya, Michael R, Managerial Economics and Business Strategy, McGraw Hill, New York.
- 3. D'Souza, E., Macroeconomics, Pearson Education, New Delhi.
- 4. Mankiw, N. Gregory, Macro Economics, Macmillan.

Only latest available editions of the books are recommended.

Instruction for paper setting: Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B selecting one from each unit. Student will be required to attempt two questions from each part. Each question will be of 14 marks.

Course Articulation Matrix

CO STATEMENT (OMCOM-DS-204)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-204.1	-	-	-	-	2	1	2	-	-	2
OMCOM-DS-204.2	2	1	1	1	-	2	2	-	3	2
OMCOM-DS-204.3	1	2	2	-	-	2	1	-	3	2
OMCOM-DS-204.4	-	-	-	-	-	3	2	1	2	2

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-205: E-COMMERCE

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

Course Outcomes:

By the end of the course, a student should be able to:

- OMCOM-DS-205.1** Explain integrated e-mail, integrated online chat, Conferences for sharing documents, publishing news or participating in discussions;
- OMCOM-DS-205.2** Develop tools for creating a corporate website;
- OMCOM-DS-205.3** Understand the corporate portal, giving access through a browser to e-mails, tasks and calendar items, reports or other information;
- OMCOM-DS-205.4** Examine inflexible technology base causing high efforts to mix components of different scenarios in a true multi channel scenario, e.g. a web shop with E-Marketing features plus E-Service for FAQ, complaints, service tickets and returns management.

PART - A

Unit 1: Introduction to E-commerce

- 1.1 Defining E-commerce
- 1.2 The development of E-commerce
- 1.3 Impact of e-commerce in market and retailer
- 1.4 The social impact of E-commerce
- 1.5 E-commerce organization models.

Unit 2: Electronic Commerce Providers

- 2.1 Company profiles
- 2.2 On-line payment mechanism
- 2.3 Types of electronic payment systems
- 2.4 Digital payment systems

Unit 3: E- Governance and E-strategy

- 3.1 Role of government in E-Commerce industry
- 3.2 Limitations & scope
- 3.3 Strategic methods for developing e-commerce
- 3.4 Four C's: (convergence, collaborative computing, content management & call center)

PART - B

Unit 4: Electronic Data Exchange

- 4.1 Introduction
- 4.2 Concept of EDI and limitation
- 4.3 Advantages and disadvantages of EDI
- 4.4 EDI Model

Unit 5: Risk and Security Issues in E-Commerce

- 5.1 Overview
- 5.2 Computer crime
- 5.3 Threats
- 5.4 Security standards
- 5.5 Cryptography (Encryption and Decryption)
- 5.6 Key management
- 5.7 Password systems
- 5.8 Digital signatures

Unit 6: E-Commerce services and Internet

- 6.1 Online goods and services, Retail and mobile services
- 6.2 Internet, Advantages and disadvantages
- 6.3 Components of information technology structure
- 6.4 Intranet and extranet differences

Recommended Readings:

1. O’Leary, Enterprise Resource Planning Systems: Systems, Life Cycle, Electronic Commerce, and Risk: 2000, Cambridge University Press
2. Avraham S., Enterprise Resource Planning (ERP): The Dynamics of Operations Management, IBM Press
3. Loshin, Peter, Electronic Commerce, Charles River Media, U.K.
4. Wallace, T. F. and Kremzar M. H., The Implementers' Guide to Success with Enterprise Resource Planning, John Wiley & Sons, US Inc.

Only latest available editions of the books are recommended.

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-203)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-205.1	3							2		2
OMCOM-DS-205.2	2									
OMCOM-DS-205.3	2	2	3				2	2		
OMCOM-DS-205.4				2	2		2			2

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

SEMESTER-III

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-301: BUSINESS POLICY AND STRATEGIC MANAGEMENT

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

Course Outcomes:

By the end of the course, a student will be able to:

- OMCOM-DS-301.1** Understand conceptual knowledge of strategic management;
- OMCOM-DS-301.2** Formulate, implement, monitor and evaluate business strategies;
- OMCOM-DS-301.3** Select alternative strategies as per fast changing business environment;
- OMCOM-DS-301.4** Develop capabilities to analyze real life business problems and develop strategic solutions.

PART- A

Unit 1: Introduction to Business Policy

- 1.1 Introduction to business policy, features and Scope and its functions
- 1.2 Evolution of business policy and strategic management
- 1.3 Understanding strategy: Concepts and levels of strategy operates
- 1.4 Business model

Unit 2: Introduction to Strategic management

- 2.1 Elements and importance of Strategic management
- 2.2 Strategic decision - making
- 2.3 Hierarchy of strategic intent: vision and mission

Unit 3: Strategic Analysis

- 3.1 Analysis of environment and constructing scenarios
- 3.2 Analysis of operating environment – Michael Porters
- 3.3 Model of industry and competitive analysis
- 3.4 Analysis of strategic advantage

PART – B

Unit 4: Strategic Formulation

- 4.1 Schools of thought on strategy formulation
- 4.2 Concept of stretch, leverage and fit
- 4.3 Need for balanced scorecard
- 4.4 Porter's generic strategies
- 4.5 Strategies for competing in global market

Unit 5: Implementation and evaluation

- 5.1 Strategic implementation issues
- 5.2 Functional strategies
- 5.3 Importance and nature of strategic evaluation
- 5.4 Strategic and operational control
- 5.5 Evaluation techniques for strategic and operational control

Unit 6: Strategic Choice and Review

- 6.1 Strategic analysis and choice – BCG, GE, Directional policy and Hofer’s Matrices
- 6.2 Concept of value chain
- 6.3 Startegic alliances
- 6.4 Concept of corporater restructuring
- 6.5 Case study- preparation and discussions.

Recommended Books:

1. Gupta, Golakota and Srinivasan Business Policy and strategic management, Prentice Hall, New Delhi
2. Wheelen and David Hunger, Strategic Management and Business Policy, Prentice Hall, New Delhi,
3. Kazmi, Azhar, Business policy and strategic management, Tata McGraw-Hill, New Delhi
4. Prasad, L.M., Business policy and strategic management, Sultan Chand and Sons, New Delhi.

Only latest available editions of the books are recommended.

Course Articulation Matrix :

CO Statement	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
(OMCOM-DS-301)										
OMCOM-DS -301.1	2		2		2		2	3	2	
OMCOM-DS-301.2	3			2		2				1
OMCOM-DS-301.3				2		2				1
OMCOM-DS-301.4		3	3					3		1

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-302: CORPORATE ACCOUNTING PRACTICES

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

Course Outcomes:

By the end of the course, a student should be able to:

- OMCOM-DS-302.1.** Analyze the conceptual knowledge of the corporate accounting;
- OMCOM-DS-302.2.** Evaluate the various techniques of preparing the accounting and financial statements;
- OMCOM-DS-302.3.** Understand what economic information is conveyed in financial statements;
- OMCOM-DS-302.4.** Identify the basic economic events most common in business operations and understand how they would be shown in published financial statements.

PART – A

Unit 1: Accounting for Share Capital and Debentures

- 1.1 Issue and forfeitures of shares
- 1.2 Redemption of preference shares
- 1.3 Issue and redemption of debentures

Unit 2: Final Accounts

- 2.1 Preparation of final accounts of corporate entities
- 2.2 Disposal of company profits

Unit 3: Valuation of Goodwill and Shares

- 3.1 Concept and calculation – Simple problems only

PART - B

Unit 4: Amalgamation of Companies

- 4.1 Concept and accounting treatment as per accounting standard: 14
- 4.2 Internal Reconstruction: Concept and Accounting Treatment

Unit 5: Accounts for Holding Companies

- 5.1 Preparation of consolidated balance sheet with one subsidiary company
- 5.2 Relevant provision of accounting standard: 21 (ICAI)

Unit 6: Banking Companies

- 6.1 Difference between balance sheet of banking and non banking companies
- 6.2 Assets structure of a commercial bank
- 6.3 Non-performing assets (NPA)

Recommended Books:

- 1. Monga, J. R., Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.

2. Ghosh, T. P., Accounting Standards and Corporate Accounting Practices – Taxman Allied Services.
3. Shukla, M.C., Grewal, T.S. and Gupta S.C.; Advanced Accounts, S. Chand and Company, New Delhi.
4. Ahmed, Naseem, Corporate Accounting, ANE Books, New Delhi.

Only Latest available edition of the books are recommended.

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-302)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-302.1	3	1				1		3	2	
OMCOM-DS-302.2	2						2			1
OMCOM-DS-302.3			2	1	1	2	1			1
OMCOM-DS-302.4	1	2	1				2	3		1

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

OMCOM-DS-303: ADVANCED BUSINESS RESEARCH METHODS

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams:70

Course Outcomes:

By the end of the course, a student will be able to:

- OMCOM-DS-303.1 Explain various quantitative & statistical methods
- OMCOM-DS-303.2 Explain data and draw inference from data
- OMCOM-DS-303.3 Calculate and interpret statistical values by using statistical tool (correlation & regression)
- OMCOM-DS-303.4 Demonstrate an ability to apply various statistical tools to solve business problem

PART-A

Unit 1: Introduction

- 1.1 Scope of research in business
- 1.2 Purpose of research
- 1.3 Components, concepts, construct definition, proposition and hypothesis
- 1.4 Unit of analysis-individual, organization, groups and data series
- 1.5 Deductive and inductive theory
- 1.6 Types of research

Unit 2: Research Problem and Research Proposal

- 2.1 Types of variables
- 2.2 Research proposal: Types and ingredients
- 2.2 Problem identification process
- 2.3 Literature review

Unit 3: Research Design, Data Collection and Scaling

- 3.1 Classification of research designs
- 3.2 Data collection methods
- 3.3 Types of Measurement Scales

PART-B

Unit 4: Sample Selection and Data Collection

- 4.1 Methods and Techniques of data collection: Types of data collection, methods used for Collection of different data types
- 4.2 Sampling Techniques

Unit 5: Design and Data Processing

- 5.1 Introduction and types of questionnaire
- 5.2 Guidelines for questionnaire design
- 5.3 Editing and coding of data

5.4 Tabulation, quantitative and qualitative Analysis

Unit 6: Analysis, Interpretation and Presentation of Findings

6.1 Analysis and interpretation of data

6.2 Layout of research reports, guidelines for writing reports

6.3 Graphical presentation of report using table, charts and diagrams

Recommended Readings:

1. Vohra N. D., Quantitative Management, Tata McGraw Hill, New Delhi
2. Kapoor V. K., Operations Research, Sultan Chand & Sons, New Delhi
3. Sharma J. K., Operations Research Theory & Applications, Macmillan India Ltd.

**Only latest available edition books are recommended.*

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-303)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-303.1	3						2	2	2	1
OMCOM-DS-303.2	2						2	2	1	1
OMCOM-DS-303.3	2		1				2	1		1
OMCOM-DS-303.4	2				1		2		2	

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-304: INTERNATIONAL TRADE AND FOREIGN EXCHANGE

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams:70

Course Outcomes:

By the end of the course, a student should be able to:

OMCOM-DS-304.1 Understand the processes involved in international trade;

OMCOM-DS-304.2 Understand the economic relations of India with the rest of the world;

OMCOM-DS-304.3 Acquaint the students with structure and policy framework of India's foreign trade and investments;

OMCOM-DS-304.4 Understand the foreign exchange market;

OMCOM-DS-304.5 Apply the concepts in arriving at the foreign exchange contracts;

PART – A

Unit 1: Introduction to India's Foreign Trade and Investment

1.1 Pattern and Structure of India's foreign trade; India's trade in service; terms of trade

1.2 Analysis of thrust export products and markets

1.3 India's foreign investment policy and flows: India as an investment destination

1.4 India's investments abroad; pattern and structure

1.5 Indian Joint ventures in foreign countries and their operations; India on the world trading map

Unit 2: Foreign Trade Policy and Economic Relations

2.1 Policy making body and regulatory framework

2.2 Trends and developments in India's foreign trade policy

2.3 Bilateralism and Multilateralism in India's trade relations

2.4 Regional economic cooperation in South Asia; economic relations with EU and other regional groupings

2.5 India's Bilateral Investment Treaties and DTAAs (Double Taxation Avoidance Agreements)

Unit 3: Export Promotion Measures and Institutional Arrangements

3.1 Export promotion measures and schemes; export and trading houses, import facilities for exports

3.2 Export processing/special economic zones (EPZs/SEZs); 100% EOUs Policy framework and operational aspect

3.3 Export promotion councils; DIPP; Commodity boards/export development authorities

3.4 Infrastructure support; transportation and warehousing; Indian ports and shipping system

3.5 Foreign trade finance and insurance; sources and schemes of foreign trade finance

PART-B

Unit 4: Balance of Payment Account

4.1 India's balance of payment account and adjustment policies

4.2 Current and capital account components

4.3 Foreign reserves and debt situation

Unit 5: Foreign Exchange Market

5.1 Organization of the foreign exchange market: Structure and participants

5.2 The spot market

5.3 The forward market; relationship between the forward rate and the future spot rate

5.4 Interest rate parity theory

Unit 6: Foreign Exchange Risk Management

6.1 Currency futures

6.2 Option contracts

6.3 Financial swaps

6.4 Forward rates agreement

6.5 Interest rate options

6.6 Interbank deals

Recommended Books:

1. Apte, P.G. Global Business Finance, T.M.H, New Delhi.
2. Buckley, Adrian, Multinational Finance, Prentice Hall, New Delhi.
3. Henning, C.N., ,W. Piggot and W.H. Scott. International Financial Management, McGraw Hill (Intl. Edition).
4. Shappro, Alan C. Multinational, Financial Management, Prentice Hall of India, New Delhi.

Only latest available editions of the books are recommended.

Course Articulation Matrix

CO STATEMENT (OMCOM-DS-304.1)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-304.1	3	-	2	1	2		-	3	1	2
OMCOM-DS-304.2	3	-	-	-	-	3	1	-	2	2
OMCOM-DS-304.3	2	1		1	3	3	-	3		2
OMCOM-DS-304.4	-	2	2	-	1	2	3	-	2	2
OMCOM-DS-304.5			1		2			3		

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

OMCOM-DS-305: CONSUMER BEHAVIOUR

Periods/week Credits
4

Duration of Examination: 3 Hrs

Max. Marks: 100
Internal/Continuous Assessment: 30
End Semester Exams: 70

Course Outcomes:

By the end of this course, a student will be able to:

- OMCOM-DS-305.1: Explain and develop the in-depth understanding of consumer's characteristics and their buying process;
- OMCOM-DS-305.2: Gain insight into the behavioral patterns and underlying causes of individual differences by examining their need and motivation, perception, attitude and learning pattern;
- OMCOM-DS-305.3: Analyze and comprehend the essential external determinants of buying behaviour by studying various models of consumer buying behaviour.
- OMCOM-DS-305.4: Develop an understanding of cross cultural dimensions of consumer behaviour application of consumer research to realize dynamic and Competitive global environment.

Part A

Unit 1: Introduction to Consumer Behaviour

- 1.1 Importance and nature of consumer behavior
- 1.2 Types of consumers and their role
- 1.3 Consumer buying decision process and determinants
- 1.4 Changing profile of Indian consumers

Unit 2: Consumer Behaviour and Marketing

- 2.1 Marketing Segmentation –VALS
- 2.2 Components, Process of marketing communication
- 2.3 Messages
- 2.4 Persuasion – ELM and Appeal

Unit 3: Individual Differences in Consumers

- 3.1 Needs and motivation
- 3.2 Perception
- 3.3 Attitude and attitude change
- 3.4 Learning and learning theories
- 3.5 Self-concept
- 3.6 Personality and life style analysis

Part B

Unit 4: External determinants of Consumer Behaviour

- 4.1 Family and its influence on consumer buying behaviour

- 4.2 Social class
- 4.3 Culture and sub-culture
- 4.4 Diffusion of Innovation and Opinion leadership

Unit 5: Consumer Behaviour and Society

- 5.1 Models of consumer behaviour;
- 5.2 Marketing, consumer behaviour and society
- 5.3 Consumer materialism
- 5.4 Consumer behaviour knowledge for public policy

Unit 6: Cross-cultural issues of consumer behaviour

- 6.1 Cross-cultural dimensions of consumer behaviour
- 6.2 Consumer research – complexities and issues

Recommended Books:

1. Schiffman, L.G. and L.L.Kanuk, Consumer Behaviour, Pearson, Ltd., New Delhi,
2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, Consumer Behaviour, Cengage Learning.
3. Peter, J. Paul, and Jerry C. Olson, Consumer Behaviour and Marketing Strategy, McGraw Hill.
4. Assael, H., Consumer Behaviour and Marketing Action; Cengage Learning.
5. Hawkins Dell., Roger J. Best, Kenneth A. Conej, Consumer Behaviour: Building Marketing Strategy.

Only Latest available edition of the books are recommended.

Course Articulation Matrix :

CO STATEMENT (OMCOM-DS-305)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-305.1	3				2		2	3		2
OMCOM-DS-305.2		2	3	3	2				1	
OMCOM-DS-306.3		3				1			1	
OMCOM-DS-306.4	2		3				2	2		2

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

OMCOM-DS-306: DIRECT TAXATION

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

Course Outcomes:

By the end of the course, a student will be able to:

- OMCOM-DS-306.1. Describe conceptual knowledge of various direct tax laws prevailing in India;
- OMCOM-DS-306.2. Compute taxable income and net tax liability of an individual and HUF;
- OMCOM-DS-306.3. Compute wealth tax liability of an assessee;
- OMCOM-DS-306.4. Develop abilities for income tax planning of an individual and HUF;
- OMCOM-DS-306.5. Able to file the income tax return for an individual and HUF.

PART - A

Unit 1:

- 1.1 Basic Concepts: Income, gross total income, total income, agricultural income, person, assessee, assessment year and previous year
- 1.2 Residential Status, Scope of total income
- 1.3 Exempted Incomes

Unit 2:

- 2.1 "Salary" and its computation
- 2.2 "Income from house property" and its computation

Unit 3:

- 3.1 "Profits and gains of business or profession" and its computation
- 3.2 "Capital gains" and its computation
- 3.3 "Income from other sources" and its computation

PART – B

Unit 4:

- 4.1 Clubbing of income
- 4.2 Set off of losses, carry forward and set off of losses
- 4.3 Permissible deductions from GTI
- 4.4 Rebates and reliefs

Unit 5:

- 5.1 Assessment of individual and HUF
- 5.2 Permanent Account Number
- 5.3 Return of income

5.4 Filing of return

Unit 6:

6.1 Wealth Tax Act: Introduction, Component of wealth and charge of wealth tax

6.2 Computation of wealth tax of an assessee

Recommended Books:

5. Singhanian, Vinod K. and Singhanian, Monica, Students Guide to Income Tax, Taxmann Publications, New Delhi.

6. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi.

7. Mehrotra, H.C., Income Tax Law, Sahitya Bhawan, Agra.

Only latest available editions of the books are recommended.

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-306)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-306.1	-	-	-	-	-	-	2	1	2	3
OMCOM-DS-306.2	1	3	-	-	1	1	1	2	2	-
OMCOM-DS-306.3	3	-	1	2	2	1	-	1	2	3
OMCOM-DS-306.4	3	2	2	3	-	2	1	3	3	3
OMCOM-DS-306.5	3	-	1	2	3	1	-	1	2	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:
 1 – Low
 2 – Medium
 3 – High

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

SEMESTER-IV

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-401 -BUSINESS AND CORPORATE LAWS

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

Course Outcomes:

By the end of this course, a student will be able to:

- OMCOM-DS-401.1-** Describe the legal framework relating to current business scenario;
- OMCOM-DS-401.2-** Identify and implement the knowledge of the important Acts of business laws;
- OMCOM-DS-401.3-** Provide potential solutions to the legal problems with regard to Indian business environment;
- OMCOM-DS-401.4-** Analyze the legal constraints on business.

PART - A

Unit 1: The Indian Contracts Act, 1872

- 1.1 Contract: Meaning, essentials of a valid contract
- 1.2 Classification of contract
- 1.3 Offer and acceptance
- 1.4 Consideration
- 1.5 Capacity to contract
- 1.6 Free consent

Unit 2: The Sale of Goods Act, 1930

- 3.1 Contract of sale: Meaning, essentials of a contract of sale and difference between sale and agreement to sell
- 3.2 Goods: Meaning and kinds
- 3.3 Conditions and warranties: Meaning, implied conditions and warranties
- 3.4 Unpaid seller: Rights and duties of Unpaid seller

Unit 4: Negotiable Instrument Act, 1881

- 4.1 Negotiable instruments: Meaning, characteristics and presumptions
- 4.2 Classification of negotiable instruments
- 4.3 Holder and holder in due course
- 4.4 Negotiation of negotiable instruments: Meaning and methods, endorsement

PART – B

Unit 4: Companies Act 2013

- 4.1 Company: Meaning, characteristics and lifting of corporate veil
- 4.2 Types of companies
- 4.3 Formation and incorporation of a company: Promotion, pre-incorporation contracts, incorporation
- 4.4 Memorandum of Association: Meaning, content, alteration, doctrine of ultra vires
- 4.5 Articles of Association: Meaning, content, alteration, effects of memorandum and articles
- 4.6 Doctrine of constructive notice and doctrine of indoor management
- 4.7 Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties;
- 4.8 Key managerial personnel, Managing director, Manager and Whole Time Director;
- 4.9 Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM, Requisites of a valid meeting; Resolutions

Unit 5: Winding Up of Companies and LLP

5.1 LLP: Meaning and incorporation

5.2 Partners and designated partners: admission and removal and their relations

5.3 Extent and limitation of liability of partners

Unit6:Other Laws- Overview

6.1 Consumer Protection Act, 2019: salient features of the Act, consumer rights and redressal mechanism

6.2 The Information Technology Act, 2000: Cyber crime and legal framework

6.3 Competition Act,2002

Recommended Books:

1. Kapoor, N.D., Business Law, Sultan Chand, New Delhi.
2. Kucchal, M.C., Business Law, Vikas Publishing, New Delhi.
3. Bansal, C.L., Business Law, Taxmann Publications, New Delhi.
4. Kapoor, G K, Company Law and Practice, Taxmann Publication, New Delhi.
5. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New
6. Nolakha, Ratan, Company Law and Practice, Vikas Publishing House, New Delhi. *Only latest available editions of the books are recommended.*

Course Articulation Matrix:

CO STATEMENT BCOM-DS-104	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
OMCOM-DS-401.1	-	3	-	1	2	2	3	3	2	2
OMCOM-DS-401.2	-	3	2	2	-	1	-	3	1	2
OMCOM-DS-401.3	3	-	-	2	3	2	-	2	3	1
OMCOM-DS-401.4	3	-	-	2	2	-	3	2	3	-

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-402: CORPORATE GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS

Periods/week Credits

4

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exam: 70

Course Outcomes:

By the end of the course, a student will be able to:

- OMCOM-DS-402.1. Explain the importance of ethics and social responsibility;
- OMCOM-DS-402.2. Analyse emerging trends in corporate governance norms and framework;
- OMCOM-DS-402.3. Choose the best practices of corporate social responsibility in the Indian and global context;
- OMCOM-DS-402.4. Explain the role of task committees appointed for enforcing corporate governance and social responsibility.

PART– A

Unit 1: Corporate Governance

- 1.1 Evolution of corporate governance developments in India
- 1.2 Regulatory framework of corporate governance in India
- 1.3 Green governance; E-governance
- 1.4 Corporate governance in PSUs and banks

Unit2: Business Ethics

- 2.1 Concept of ethics
- 2.2 Business values and business and corporate ethics
- 2.3 Ethical governance and social responsibility
- 2.4 Ethics program; code of ethics

Unit 3: Corporate Management

- 3.1 Management vs. Governance
- 3.2 Internal constituents of the corporate governance
- 3.3 Chairman - qualities, power and responsibilities
- 3.4 Chief Executive Officer (CEO) - Role and responsibilities
- 3.5 Role of CFO, manager, company secretary and auditor

PART- B

Unit 4: Role and Functions of Board Committees

- 4.1 Standing committees
- 4.2 Ad-hoc committees
- 4.3 Task force committees
- 4.4 Advisory committees
- 4.5 Board Committees: Powers, functions, duties and limitations

Unit 5: Corporate Social Responsibility

- 5.1 Meaning; corporate philanthropy; CSR-an overlapping
- 5.2 CSR and business ethics
- 5.3 CSR and corporate governance
- 5.4 CSR models; drivers of CSR
- 5.5 Major codes on CSR

Unit 6: Case Studies on Corporate Social Responsibility

- 6.1 Indian companies CSR initiatives
- 6.2 Global CSR practices
- 6.3 CSR initiatives in the field of education, social development, healthcare and promotion of art and culture through case studies of Indian companies

Recommended Books:

1. Balasubramanian, N, Corporate Governance and Stewardship, Tata McGrawHill, New Delhi.
2. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press.
3. Blowfield, Michael and Alan Murray, Corporate Responsibility, Oxford University Press.
4. Sharma, J.P., Corporate Governance, Business Ethics and CSR, Ane Books, New Delhi.

Only latest available editions of the books are recommended.

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-402)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-402.1	-	-	2	2	3	2	-	-	-	1
OMCOM-DS-402.2	1	-	-	3	-	2	2	-	2	3
OMCOM-DS-402.3	3	2	3	-	1	2	2	-	3	3
OMCOM-DS-402.4	2	2	2	2	1	-	-	-	2	2

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is the Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-403: INDIRECT TAXATION

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exam: 70

Course Outcomes:

By the end of the course, a student will be able to:

- OMCOM–DS-403.1. Understand of the basic provisions of indirect tax laws;
- OMCOM–DS-403.2. Compute taxable value of Goods and Service Tax and Custom Duty;
- OMCOM–DS-403.3. File the return under GST Act, 2016;
- OMCOM–DS-403.4. Advice as a tax consultant regarding the provisions of indirect tax laws in actual practice.

PART - A

Unit 1: Goods and Service Tax: Basic concepts, Registration and Composition scheme

- 1.1 Registration under GST: Persons liable for Registration under the Act; requirements and procedure for registration; amendment and cancellation of GST registration
- 1.2 Composition scheme: Eligibility and procedure to avail the scheme; benefits and drawback; withdrawal and switching from composition scheme to normal scheme and vice-versa
- 1.3 Taxable event in GST: Supply of goods and services

Unit 2: Goods and Service Tax: Taxable events and valuation

- 2.1 Time of supply of goods and services
- 2.2 Place of supply of goods and services
- 2.3 Valuation of taxable supply of goods and services

Unit 3: Goods and Service Tax: Input tax credit and reverse charge

- 3.1 Input Tax Credit: Manner and requirement of availing ITC; ineligible ITC, Input tax credit utilization and reversal
- 3.2 Special cases: E-commerce, input service distributor, job work and capital goods
- 3.3 Reverse Charge: Meaning, general provisions and procedure

PART – B

Unit 4: Goods and Service Tax: Returns and payment mechanism

- 4.1 Tax invoice: Basic rules; credit/debit notes
- 4.2 Returns under GST: Different types of return and filing of returns
- 4.3 Payment mechanism and penalties on delayed payment of tax

Unit 5: Goods and Service Tax: Miscellaneous issues

- 5.1 Assessment and audit under GST Laws (an overview)
- 5.2 TDS and TCS under GST

5.3 Advance Ruling

5.4 Anti- Profiteering Measure

Unit 6: Custom Laws: Basic Concepts, valuations and provisions

6.1 Basic concepts and various types of custom duties

6.2 Valuation of custom duty

6.3 Special provisions regarding duty drawbacks and baggage

6.4 Penalties and offences

6.5 Appeals

Recommended Readings:

1. Datey, V.S., Indirect Tax Law and practice, Taxmann Publications, New Delhi.
2. Gupta, S. S., Service Tax -How to meet your obligation, Taxmann Publications, New Delhi.
3. Singhani, Vinod K., Dr, Element of Service Tax, Taxmann Publications, New Delhi.
4. Datey, V.S., Customs Law and practice and procedure, Taxmann Publications, New Delhi.
5. GST Acts with Rules and forms (Bare Act), Taxmann Publications, New Delhi.
6. Bangarvandana and BangarYogendera, Comprehensive Guide to Indirect Tax Law, AaghyaPrakashan, Allahabad.

Course Articulation Matrix:

CO STATEMENT (OMCOM-DS-403)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-403.1	-	-	-	-	-	-	2	1	2	3
OMCOM-DS-403.2	1	3	-	-	1	1	1	2	2	-
OMCOM-DS-403.3	3	-	1	2	2	1	-	1	2	3
OMCOM-DS-403.4	3	2	2	3	-	2	1	3	3	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:
1 – Low
2 – Medium
3 – High

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-404: FINANCIAL MARKETS AND INSTRUMENTS

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exam: 70

Course Outcomes:

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

OMCOM-DS-404.1: Interpret the concepts of financial system;

OMCOM-DS-404.2: Explain the regulation of financial markets in India

OMCOM-DS-404.3: Understand the working of stock exchanges in India

OMCOM-DS-404.4: Analyze risk in financial services

PART – A

Unit 1: Introduction to Financial System and Economic Development

- 1.1 Need for a sound financial system
- 1.2 Functions of the financial system
- 1.3 Overview of structure of financial system in India
- 1.4 Segments of financial markets

Unit 2: Regulation of Financial Markets in India

- 2.1 Regulatory functions of R.B.I.
- 2.2 Objectives and Functions of SEBI
- 2.3 Powers of SEBI

Unit 3: Working of Stock Exchanges

- 3.1 NSE
- 3.2 BSE

PART - B

Unit 4: Risks in Financial Service

- 4.1 Segmentation of risk
- 4.2 Types of Risk in Financial Services
- 4.3 Importance of risk management in financial services

Unit 5: Modern Banking

- 5.1 Demat Services
- 5.2 E-Banking
- 5.3 Core Banking

Unit 6: Portfolio Management Services

- 6.1 Importance of portfolio management
- 6.2 Guidelines of SEBI for Portfolio Management Schemes in India

Recommended Books:

1. Bhole&Mahakud, Financial Institutions and Market, TMH, New Delhi
2. Avadhani,V.AMarketing of Financial Services, Himalayas Publishers, Mumbai
3. Murthy, and Venugopal, Indian Financial System, IK Int Pub House
4. Anthony Saunders and MM Cornett, Fin Markets &Institutions, TMH, New Delhi

Only latest available editions of the books are recommended.

Course Articulation Matrix:

PO CO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
OMCOM-DS-404.1	3	-	2	-	1	3	3	3	2	3
OMCOM-DS-404.2	3	-	2	-	3	3	3	2	3	3
OMCOM-DS-404.3	3	-	2	-	1	-	3	2	3	3
OMCOM-DS-404.4	3	-	1	-	3	-	3	2	2	3

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-405 INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

Course Outcomes:

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

OMCOM-DS-405.1: Explain investment environment and concept of return & risk.

OMCOM-DS-405.2: Understand bond valuation & role of credit rating agencies.

OMCOM-DS-405.3: Examine equity approaches.

OMCOM-DS-405.4: Analyze two securities portfolio using Harry Markowitz model, calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

OMCOM-DS-405.5: Evaluate investors protection framework

PART - A

Unit 1: The Investment Environment

1.1 The investment decision process.

1.2 Types of Investment-Commodities, Real Estate and Financial Assets.

1.3 The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information.

1.4 Return and Risk: Concept, Calculation, Trade off between return and risk,

1.5 Impact of taxes and inflation on return.

Unit 2: Bond Analysis

2.1 Bond Fundamentals,

2.2 Estimating bond yields,

2.3 Bond Valuation & Malkiel Theorems,

2.4 bond risks and credit rating.

Unit 3: Approaches to Equity Analysis

3.1 Fundamental Analysis,

3.2 Technical Analysis and

3.3 Efficient Market Hypothesis,

3.4 Valuation of Equity Shares using Dividend Discount model and P/E ratio model.

PART – B

Unit 4: Portfolio Analysis and Financial Derivatives

- 4.1 Harry Markowitz model of Portfolio Analysis and Diversification,
- 4.2 CAPM model.
- 4.3 Portfolio Risk and Return,

Unit 5: Investor Protection

- 5.1 Role of SEBI and stock exchanges in investor protection;
- 5.2 Investor grievances and their redressal system,
- 5.3 Insider trading, investors’ education and awareness.

Unit 6: Other Important

- 6.1 Mutual Funds,
- 6.2 Overview of Financial Derivatives-Forwards, Future & Options.

Recommended Books:

1. Rustagi, R.P., Investment Management. Sultan Chand, New Delhi.
2. Sharma, S.K. and Kaur, Gurmeet, Fundamentals of Investments, Sultan Chand & Sons.

Only latest available editions of the books are recommended.

Course Articulation Matrix:

CO STATEMENT BCOM-DS-104	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
OMCOM-DS-405.1	-	3	-	1	2	2	3	3	2	2
OMCOM-DS-405.2	-	3	2		-	1	-	3	1	2
OMCOM-DS-405.3	3	-	-		3	2	-	2	3	1
OMCOM-DS-405.4	3	-	-			-	3	2	3	-
OMCOM-DS-405.5	3	-	3	3	2	-	-	1	-	2

E-Learning Material:

Quadrant-I is e-Tutorial	Quadrant-II is e-Content	Quadrant-III is the Discussion forum	Quadrant-IV is Assessment
20 Hrs	20 Hrs	36 Hrs	44 Hrs

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OMCOM-DS-406: DISSERTATION

Periods/week Credits

4

Duration of Examination: 3 Hrs

Pre-Requisite: Not Required

Course Type: Core

Max. Marks: 100

Continuous Assessments:30

End Semester Examination: 70

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

MCOM-DS-401.1 Understand the working of the organization/company/ industry;

MCOM-DS-401.2 Take up an in-depth study of an issue /problem in the area of specialization;

MCOM-DS-401.3 Analyze SWOT of the concerned organization/company/industry;

MCOM-DS-401.4 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.

Course Articulation Matrix :

	PO 1	PO 2	PO 3	PO4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3
OMCOM-DS-401.1		2	3	1	2	2	3	2	3	1
OMCOM-DS-401.2	3		2	1	2			3	1	2
OMCOM-DS-401.3	2	2	2	1		2	3	1	3	1
OMCOM-DS-401.4		3		1	-	1		2	3	2

Assessment Tools:

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

Appendix-A

List of courses having relevance to the Local/Regional, National and Global Development needs.

Course Code	Course Name	Regional	National	Global
OMCOM-DS-101	Economics for Managerial Decisions - I		√	
OMCOM-DS-102	Quantitative Techniques		√	
OMCOM-DS-103	Accounting Theory and Practices			√
OMCOM-DS-104	Marketing Management		√	
OMCOM-DS-105	Organisation Theory and Behaviour		√	
OMCOM-DS-201	Cost and Management Accounting			√
OMCOM-DS-202	Human Resource Management		√	
OMCOM-DS-203	Financial Management and Policy			√
OMCOM-DS-204	Economics for Managerial Decisions – II			√
OMCOM-DS-205	E Commerce			√
OMCOM-DS-301	Business Policy and Strategic Management			√
OMCOM-DS-302	Corporate Accounting Practices			√
OMCOM-DS-303	Advanced Business Research Methods		√	
OMCOM-DS-304	International Trade and Foreign Exchange			√
OMCOM-DS-305	Consumer Behaviour		√	
OBCOM-DS-306	Direct Taxation		√	
OMCOM-DS-401	Business and Corporate Law		√	
OMCOM-DS-402	Corporate Governance, Ethics and Social Responsibility of Business	√		
OMCOM-DS-403	Indirect Taxation		√	
OMCOM-DS-404	Financial Markets & Instruments		√	
OMCOM-DS-405	Investment Analysis and Portfolio Management		√	
OMCOM-DS-406	Dissertation	√	√	√

Appendix B: List of courses having focus on Employability, Entrepreneurship and Skill Development

CourseCode	Course Name	Employability	Entrepreneurship	Skill Development
OMCOM-DS-101	Economics for Managerial Decisions - I	√		
OMCOM-DS-102	Quantitative Techniques			√
OMCOM-DS-103	Accounting Theory and Practices	√		
OMCOM-DS-104	Marketing Management	√		
OMCOM-DS-201	Cost and Management Accounting	√		
OMCOM-DS-202	Human Resource Management	√		
OMCOM-DS-203	Financial Management and Policy			√
OMCOM-DS-204	Economics for Managerial Decisions – II	√		
OMCOM-DS-205	E Commerce	√		
OMCOM-DS-301	Business Policy and Strategic Management		√	
OMCOM-DS-302	Corporate Accounting Practices	√		
OMCOM-DS-304	International Trade and Foreign Exchange	√		
OBCOM-DS-306	Direct Taxation	√		
OMCOM-DS-401	Business and Corporate Law			√
OMCOM-DS-402	Corporate Governance, Ethics and Social Responsibility of Business	√		
OMCOM-DS-403	Indirect Taxation	√		
OMCOM-DS-404	Financial Markets & Instruments	√		
OMCOM-DS-405	Investment Analysis and Portfolio Management	√		
OMCOM-DS-406	Dissertation	√		√

Appendix C: List of courses and proposed activities relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability

CourseCode	Course Name	Professional Ethics	Human Values	Gender Equality	Environment and Sustainability
OMCOM-DS-101	Economics for Managerial Decisions - I	√			
OMCOM-DS-102	Quantitative Techniques	√			
OMCOM-DS-103	Accounting Theory and Practices	√			
OMCOM-DS-104	Marketing Management	√			
OMCOM-DS-105	Organisation Theory and Behaviour	√			
OMCOM-DS-201	Cost and Management Accounting	√			
OMCOM-DS-202	Human Resource Management		√		
OMCOM-DS-203	Financial Management and Policy	√			
OMCOM-DS-204	Economics for Managerial Decisions – II	√			
OMCOM-DS-305	Consumer Behaviour	√			
OMCOM-DS-402	Corporate Governance, Ethics and Social Responsibility of Business	√			