



**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: 2022-2024

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.

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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 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
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
M.COM Elective: Accounting & Finance						
Domain Specific Elective	OMCOM-DS-307	Accounting for Banking and Insurance	30	70	100	4
Domain Specific Elective	OMCOM-DS-308	International Accounting	30	70	100	3
M.COM Elective: Auditing & Taxation						
Domain Specific Elective	OMCOM-DS-309	Corporate Auditing	30	70	100	4
Domain Specific Elective	OMCOM-DS-310	Auditing for Banking and Insurance	30	70	100	3
M.COM Elective: Entrepreneurship						
Domain Specific Elective	OMCOM-DS-311	Entrepreneurship Development	30	70	100	4
Domain Specific Elective	OMCOM-DS-312	Business Environment and Entrepreneurship	30	70	100	3
M.COM Elective: Business Analytics						
Domain Specific Elective	OMCOM-DS-313	Introduction to Business Analytics	30	70	100	4
Domain Specific Elective	OMCOM-DS-314	Business Forecasting and Predictive Analytics	30	70	100	3
Total Credits						19

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	Dissertation	30	70	100	4
Domain Specific	OMCOM-DS-402	Corporate Governance, Ethics and Social Responsibility of Business	30	70	100	4
M.COM Elective: Accounting & Finance						
Domain Specific Elective	OMCOM-DS-404	Financial Markets and Instruments	30	70	100	4
Domain Specific Elective	OMCOM-DS-405	Investment Analysis and Portfolio Management	30	70	100	4
M.COM Elective: Auditing & Taxation						
Domain Specific Elective	OMCOM-DS-306	Direct Taxation	30	70	100	4
Domain Specific Elective	OMCOM-DS-403	Indirect Taxation	30	70	100	4
M.COM Elective: Entrepreneurship						
Domain Specific Elective	OMCOM-DS-407	Entrepreneurial finance	30	70	100	4
Domain Specific Elective	OMCOM-DS-408	Project management	30	70	100	4
M.COM Elective: Business Analytics						
Domain Specific Elective	OMCOM-DS-409	Financial Analytics	30	70	100	4
Domain Specific Elective	OMCOM-DS-410	Marketing Analytics	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 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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OMCOM-DS-101: ECONOMICS FOR MANAGERIAL DECISIONS - 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

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

Suggested Readings:

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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (i) 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%

- (ii) 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 (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

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OMCOM-DS-102: QUANTITATIVE TECHNIQUES

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

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 Meaning & definition
- 1.2 Types of data & data sources
- 1.3 Types and scope of statistics
- 1.4 Importance & limitation

Unit 2: Data collection

- 2.1 Collection of data
- 2.2 Classification of data
- 2.3 Tabulation & Presentation of data

Unit 3: Descriptive Statistics

- 3.1 Measures of central tendency
- 3.2 Positional averages
- 3.3 Measures of variation
- 3.4 Skewness and Kurtosis

Unit 4: Probability

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

PART-B

Unit 5: Probability Distributions

- 5.1 Binomial Distribution
- 5.2 Poison Distribution
- 5.3 Exponential Distribution
- 5.4 Normal Distribution

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

Suggested 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.

Note: Only latest available edition books are recommended.

Instructions for paper setting: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (iii) 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%

- (iv) 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 (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	

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OMCOM-DS-103: ACCOUNTING THEORY AND PRACTICES

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

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

Suggested Readings:

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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (v) 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%

- (vi) 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 (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

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

OMCOM-DS-104: MARKETING MANAGEMENT

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

- 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

Suggested Readings:

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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (vii) 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%

- (viii) 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 (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

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

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

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.

Suggested Readings:

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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (ix) 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%

(x) 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 (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

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

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

- 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)

Suggested Readings:

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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xi) 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%
- (xii) 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 (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	

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

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

- 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

Suggested Readings:

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. Flipppo, Edwin B., Personnel Management, McGraw Hill, Tokyo.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xiii) 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%

- (xiv) 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 (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	-	3	3	-	2	2	2	-	3
OMCOM-DS-202.2	3	2	2	3	2	3	-	3	3	2
OMCOM-DS-202.3	3	3	-	-	3	3	3	-	3	3
OMCOM-DS-202.4	2	3	2	-	2	-	2	3	3	3

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

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

- 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

Suggested Readings:

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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xv) 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%

- (xvi) 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 (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

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

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

- 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

Suggested Readings:

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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

(xvii) 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%

(xviii) 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 (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

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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OMCOM-DS-205: E-COMMERCE

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

- 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

Suggested 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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xix) 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%

(xx) 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:

	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	1		2		2
OMCOM-DS-205.2	2			2	2	1			2	
OMCOM-DS-205.3	2	2	3				2	2	2	
OMCOM-DS-205.4	2		3	2	2	1	2			2

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

Max. Marks: 100
Continuous Evaluation: 30
End Term Examination: 70

Duration of Examination: 3 Hrs

Pre-Requisite: NA

Course Type: Fundamentals

Learning Outcomes: At the end of the course, the learner 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 Strategic alliances
- 6.4 Concept of corporate restructuring
- 6.5 Case study- preparation and discussions.

Suggested Readings:

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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xxi) 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%

- (xxii) 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

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

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

Max. Marks: 100
Continuous Evaluation: 30
End Term Examination: 70

Duration of Examination: 3 Hrs

Pre-Requisite: NA

Course Type: Fundamentals

Learning Outcomes: At the end of the course, the learner will 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)

Suggested Readings:

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.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xxiii) 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%

- (xxiv) 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 (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

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
Continuous Evaluation: 30
End Term Examination: 70

Duration of Examination: 3 Hrs

Pre-Requisite: NA

Course Type: Fundamentals

Learning Outcomes: At the end of the course, the learner 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

Suggested 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.

Note: Only the latest editions of the books are recommended.

Instructions for paper setting: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xxv) 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%

- (xxvi) 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 (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	

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

OMCOM-DS-307: ACCOUNTING FOR BANKING AND INSURANCE

Periods/week Credits
 4

Max. Marks: 100
Continuous Evaluation: 30
End Term Examination: 70

Duration of Examination: 3 Hrs

Pre-Requisite: NA

Course Type: Fundamentals

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

- | | |
|----------------|---|
| OMCOM-DS-307.1 | Understand Banking Companies Accounts; |
| OMCOM-DS-307.2 | Interpret life and non-life insurance company accounts; |
| OMCOM-DS-307.3 | Discuss various books of accounts to be prepared in a banking company, a life insurance company and a non-life insurance company; |
| OMCOM-DS-307.4 | Develop an academican in the said domain or as an accounting professional in banking and insurance sector. |

PART - A

Unit 1: Introduction to Banking

- 1.1 Introduction to a bank
- 1.2 Functions of a bank
- 1.3 Accounting standards
- 1.4 Basel norms

Unit 2: Main Books of Accounts of a Bank

- 2.1 Proposal register
- 2.2 Journal
- 2.3 Ledger
- 2.4 Cash book

Unit 3: Final Accounts of Banking Company

- 3.1 Prescribed form of profit and loss account and balance sheet
- 3.2 Salient features of final accounts
- 3.3 Accounting treatment of final accounts
- 3.4 Non-performing assets
- 3.5 Disclosure requirements of banks

PART - B

Unit 4: Introduction to Insurance

- 4.1 Introduction to insurance company
- 4.2 Classification of insurance
- 4.3 Sub classification of general insurance
- 4.4 Explanation of basic terms used in insurance (claim, premium, bonus, surrender value, annuity,etc.)
- 4.5 Types of life insurance policies
- 4.6 Regulation of insurance business

Unit 5: Main Books of Accounts of Insurance Company

- 5.1 Proposal register
- 5.2 Journal
- 5.3 Ledger
- 5.4 Cash book

Unit 6: Final Accounts of Life and Non-Life Insurance Companies

- 6.1 Prescribed form of revenue account (life insurance as well as general insurance)
- 6.2 Prescribed form of profit and loss account (life Insurance as well as general insurance)
- 6.3 Prescribed form of balance sheet (life insurance as well as general insurance)
- 6.4 Calculation of insurance claims
- 6.5 Method of calculating annuities rates

Suggested Readings:

1. A.N. Agarwal, and K.N Agarwal, Higher Science of Accounting, Kitab Mahal, Allahabad, New Delhi.
2. B.D. Agarwal, Advanced Financial Accounting, Premier Publishing Book, New Delhi.
3. S.P. Jain, and K.L. Narang, Advanced Accountancy, Kalyani Publications, New Delhi.
4. D.K. Goel, and Archana Singhal, Fundamentals of Corporate Accounting, Arya Publishing House, New Delhi.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xxvii) 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%

- (xxviii) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-307.1	3				2		2	3		2
OMCOM-DS-307.2		2	3	3	2				1	
OMCOM-DS-307.3		3				1			1	
OMCOM-DS-307.4	2		3				2	2		2

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

OMCOM-DS-308: INTERNATIONAL ACCOUNTING

Periods/week Credits

3

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

- OMCOM-DS-308.1 Understand areas of accounting at international level;
- OMCOM-DS-308.2 Identify and evaluate the challenges and issues of international accounting;
- OMCOM-DS-308.3 Analyse annual reports and financial statements of International Organisation.

PART – A

Unit: 1 International accounting concepts

- 1.1 International dimensions of accounting
- 1.2 Scope and importance
- 1.3 Status of international accounting in India
- 1.4 Main causes of diversity in international financial reporting
- 1.5 International accounting harmonization and standardization.

Unit 2: International financial reporting

- 2.1 International financial reporting
- 2.2 Concept and differences in international financial reporting standards (IFRS)
- 2.3 Reporting problems of MNC's
- 2.4 Comparative financial reporting in US, UK and India
- 2.5 Recent changes in reporting in India

Unit 3: Accounting bodies

- 3.1 Internationalization of accounting profession
- 3.2 Harmonization of accounting
- 3.3 Comparative analysis between US GAAP, Indian GAAP and IAS
- 3.4 Models of uniformity in accounting

PART – B

Unit 4: Foreign exchange and accounting

- 4.1 Accounting for currency translation
- 4.2 Need and importance of currency transactions
- 4.3 Foreign Exchange and methods of calculation
- 4.4 Procedural issues (Practices)
- 4.5 IFRS on foreign exchange accounting

Unit 5: Accounting for transfer pricing

- 5.1 Transfer Pricing
- 5.2 Evolution and approaches (with references to MNC's)
- 5.3 Indian experience
- 5.4 Major stakeholders affected by transfer pricing policies

Unit 6: Strategic accounting

- 6.1 Strategic accounting issues in MNC's
- 6.2 Strategy formulation, implementation and control
- 6.3 Issues related to consolidation of financial statement of MNC's
- 6.4 Evaluating the performance of foreign operation

Recommended Books:

1. Shirin Rathore, International Accounting, Prentice Hall, New Delhi.
2. M. Suddagaran and Shahorkh, International Accounting – A User Perspective, Taxman India, New Delhi.
3. C. Nobes, R. Parker, Comparative International Accounting, Pearson Education, New Delhi.

Note: Only Latest available edition of the books are recommended.

Instructions for paper setting: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xxix) 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%

- (xxx) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-308.1	-	-	-	-	-	-	2	1	2	3
OMCOM-DS-308.2	1	3	-	-	1	1	1	2	2	-
OMCOM-DS-308.3	3	-	1	2	2	1	-	1	2	3
OMCOM-DS-308.4	3	2	2	3	-	2	1	3	3	3

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

OMCOM-DS-309: CORPORATE AUDITING

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

OMCOM-DS-309.1	Understand the concept of auditing and internal control
OMCOM-DS-309.2	Evaluate the roles and responsibilities of a company auditor
OMCOM-DS-309.3	Comprehend types of auditing of different types of entities
OMCOM-DS-309.4	Examine the emerging concepts of corporate auditing

Part - A

Unit 1: auditing and internal control

- 1.1 Meaning & purpose of auditing, audit planning
- 1.2 Principles, techniques and classification of audit
- 1.3 Audit Procedure – Vouching and verification of Assets & Liabilities
- 1.4 Internal Control – Internal Check and Internal Audit

Unit 2: company audit - I

- 2.1 Appointment & Removal of auditors, Powers and duties of auditors, auditor's remuneration
- 2.2 Audit of shares, Branch audit, Joint audit, Special audit,
- 2.3 Reporting requirements under the Companies Act, 2013
- 2.4 Audit committee

Unit 3: company audit - II

- 3.1 Concepts of true and fair and materiality in auditor's report
- 3.2 Auditor's Report: Contents and Types. Auditor's certificates
- 3.3 Cleaned and qualified auditor's report
- 3.4 Liabilities of Statutory Auditors in case of non-compliance.

Part - B

Unit 4 – types of auditing

- 4.1 Auditing and investigation – objectives, difference between audit & investigation

- 4.2 Process of investigation
- 4.3 Tax audit, cost & management audit

Unit 5 – audit laws and undertakings

- 5.1 Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals
- 5.2 Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes
- 5.3 Environmental & Energy Audit

Unit 6 – emerging concepts in auditing

- 6.1 Recent Trends in Auditing: Basic considerations of audit in EDP Environment.
- 6.2 Relevant Auditing and Assurance Standards (AASs).

Suggested Readings:

1. Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, Rachit Mittal (eBook): SBPD Publications. N.p.: SBPD Publications, 2020.
2. Taxmann's Auditing and Corporate Governance | Choice Based Credit System (CBCS) | 4th Edition | January 2021. N.p.: Taxmann Publications Private Limited, 2020.
3. Auditing and Corporate Governance. N.p.: Sultan Chand & Sons, 2021.
4. Effective Auditing For Corporates: Key Developments in Practice and Procedures. United Kingdom: Bloomsbury Publishing, 2012.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xxxi) 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%

- (xxxii) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-309.1	-	3	-	1	2	2	3	3	2	2
OMCOM-DS-309.2	-	3	2	2	-	1	-	3	1	2
OMCOM-DS-309.3	3	-	-	2	3	2	-	2	3	1
OMCOM-DS-309.4	3	-	-	2	2	-	3	2	3	-

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

OMCOM-DS-310: AUDITING FOR BANKING AND INSURANCE

Periods/week Credits

3

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

- | | |
|----------------|---|
| OMCOM-DS-310.1 | Make use of the current auditing practices and procedures and apply them in auditing engagements; |
| OMCOM-DS-310.2 | Explain the effectiveness and efficiency of process, regulations, policies and standards; |
| OMCOM-DS-310.3 | Analyze the opportunities for challenging assignments and earn greater potential in the related fields; |
| OMCOM-DS-310.4 | Interpret various techniques for performing effective and value-added audits. |

PART – A

Unit 1: Bank audit

- 1.1 Banks-legislation relevant to audit of banks
- 1.2 Approach to bank audit
- 1.3 Various evaluation parameters
- 1.4 Internal control evaluation

Unit 2: Insurance company audit

- 2.1 Concepts of non-performance assets
- 2.2 Provisions of non- performance assets
- 2.3 Long Form audit report
- 2.4 Insurance companies-legislation relevant to audit of life Insurance companies
- 2.5 Legislation relevant to audit of General Insurance companies

Unit 3: Internal control

- 3.1 Divisible profit, dividend and depreciation (Companies Act, standards on accounting, legal decisions and auditor's responsibility)
- 3.2 Review of internal control
- 3.3 Various control measures
- 3.4 Review of audit report (matters as per IRDA)

PART - B

Unit 4: Role of regulatory bodies

- 4.1 Role of regulatory authorities like department of company affairs
- 4.2 SEBI, RBI, IRDA and Comptroller Auditor General of India
- 4.3 Role of Auditor, audit committees; corporate governance principles

Unit 5: Ethics and liabilities of auditors

- 5.1 Standards on auditing (concepts, purpose and Present Position as to Number and Title as issued by ICAI)
- 5.2 Ethics in auditing - auditor's independence
- 5.3 Professional liability of auditors: Code of ethics with special reference to the relevant provisions of The Chartered Accountants Act, 1949 and the regulations there under with case studies

Unit 6: Corporate governance

- 6.1 Cost audit methodology and corporate governance
- 6.2 Statutory audit for governance
- 6.3 An introduction to e-governance and XBRL
- 6.4 Corporate governance in India
- 6.5 Reforming BOD- Birla Committee, Naresh Chandra Committee and Narayana Murthy committee
- 6.6 Audit committee and corporate governance code

Recommended Books:

- 1. Kamal Gupta, Contemporary Auditing, Tata Mc Graw Hill, New Delhi.
- 2. B.N. Tandon, Principles of Auditing, S. Chand, New Delhi.
- 3. Auditing Assurance Standards and Guidelines issued by ICAI.
- 4. Sanjib Kumar Basu, Fundamentals of Auditing, Pearson Publication, New Delhi.
- 5. S. D. Sharma, Auditing Principles & Practice, Taxman Publication, New Delhi.

Note: Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

(xxxiii) 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%

(xxxiv) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-310.1	-	-	2	2	3	2	-	-	-	1
OMCOM-DS-310.2	1	-	-	3	-	2	2	-	2	3
OMCOM-DS-310.3	3	2	3	-	1	2	2	-	3	3
OMCOM-DS-310.4	2	2	2	2	1	-	-	-	2	2

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-311: ENTREPRENEURSHIP DEVELOPMENT

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

- OMCOM-DS-311.1 Explain students with the tools and inspiration they need to start and grow a successful business.
- OMCOM-DS-311.2 Identify the elements of success of entrepreneurial ventures.
- OMCOM-DS-311.3 Analyze the business environment in order to identify business opportunities.

Part A

Unit 1: Starting the Journey

- 1.1 Introduction to entrepreneurship;
- 1.2 Types of entrepreneurs
- 1.3 Different forms of business;

Unit 2: Idea Generation

- 2.1 Generating new business ideas;
- 2.2 The process of product development;
- 2.3 Crafting value proposition and reaching out to prospective customers

Unit 3: Market Analysis

- 3.1 Fundamentals of Market Research;
- 3.2 Scanning Business Environment
- 3.3 Industry and competitor analysis;
- 3.4 Demand estimation and forecasting.

Part B

Unit 4: Setting the Business Model

- 4.1 Technical feasibility and financial viability analysis;
- 4.2 Assessing and incorporating risk in startups;
- 4.3 Drawing a business plan and preparing a project report;
- 4.4 Legal aspects of business.

Unit 5: Management

- 5.1 The basic process of Management;
- 5.2 Manpower planning and staffing decisions
- 5.3 Building and managing teams
- 5.4 Business leadership and Control

Unit 6: Finance

- 6.1 Alternative sources of finance
- 6.2 Arranging seed money for new ventures;
- 6.3 Obtaining equity funding from business angels/venture capitalists;

6.4 Arranging debt finance

Suggested Readings:

1. Rajeev Roy: Entrepreneurship; Oxford Higher Education; New Delhi
2. Brace R. Barringer, and R. Duane Ireland, Entrepreneurship, Pearson Education,, New Delhi.
3. A. Katz Jerome and P. Green Richard, Entrepreneurial Small Business McGraw-Hill, N.Y.
4. D.Hisrich Robert, Peters Michael and Shepherded Dean, Entrepreneurship, Tata McGraw Hill, New Delhi.

Instructions for paper setting: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

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

(xxxvi) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-311.1	-	-	-	-	-	-	2	1	2	3
OMCOM-DS-311.2	1	3	-	-	1	1	1	2	2	-
OMCOM-DS-311.3	3	-	1	2	2	1	-	1	2	3
OMCOM-DS-311.4	3	2	2	3	-	2	1	3	3	3

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-312: BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP

Periods/week Credits

3

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

OMCOM-DS-312.1	Understand types of environment affecting business
OMCOM-DS-312.2	Know about different forms and scale of organisations
OMCOM-DS-312.3	Build an understanding about intrapreneurship, creativity, and design thinking
OMCOM-DS-312.4	Analyse various process and steps in venture creation

PART – A

Unit 1 – Introduction to Business Environment

- 1.1. Meaning of business environment & its importance
- 1.2. Features & types of environment
- 1.3. Business environment at the global level
- 1.4. Role of Entrepreneurship in economy

Unit 2 – Business organizations

- 2.1 Need and importance of entrepreneurship
- 2.2 Different forms of business - Sole Proprietorship, Partnership, Company, Statutory Bodies and Corporations, HUF and Family Business Cooperatives, Societies and Trusts, and Limited Liability Partnership
- 2.3 Scale of business – MSME, Large scale, public enterprises, MNCs
- 2.4 Entrepreneurship as a growth driver of economic development

Unit 3 – Business functions

- 3.1 Planning & decision making
- 3.2 Supply Chain: Objectives, Importance, Limitations, Steps, Various Production Processes
- 3.3 Financial Planning and budget management, sources & investment of funds
- 3.4 Functions of Marketing, marketing mix
- 3.5 Human Resources: Nature, Objectives, Significance

PART - B

Unit 4 Entrepreneurship

- 4.1 Competencies & types of an entrepreneur
- 4.2 Intrapreneurship
- 4.3 Creativity & innovation

4.4 Design thinking

Unit 5 Entrepreneurial ventures

- 5.1 Market assessment
- 5.2 Steps in setting up of an enterprise
- 5.3 Motivation & leadership
- 5.4 Developing effective business plans

Unit 6 Emerging Trends in Business

- 6.1 Network Marketing
- 6.2 Franchising
- 6.3 Business Process Outsourcing (BPO)
- 6.4 E-Commerce
- 6.5 M-Commerce

Suggested Readings:

1. Naudé, Wim. "Entrepreneurship in economic development." (2008).
2. Khanka, Shobhan Singh. *Entrepreneurial development*. S. Chand Publishing, 2006.
3. Marijs, A.J. and Hulleman, W., 2019. *Economics and the Business Environment*. Routledge.
4. Otter, Dorron, and Paul Wetherly, eds. *The Business Environment: Themes and Issues*. Oxford University Press, 2011.
5. Newman, Alexander, Andrea North-Samardzic, Madhura Bedarkar, and Yogesh Brahmankar. *Entrepreneurship in India*. Routledge, 2021.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

(xxxvii) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

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

(xxxviii) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-312.1	-	3	-	1	2	2	3	3	2	2
OMCOM-DS-312.2	-	3	2		-	1	-	3	1	2
OMCOM-DS-312.3	3	-	-		3	2	-	2	3	1
OMCOM-DS-312.4	3	-	-			-	3	2	3	-

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-313: INTRODUCTION TO BUSINESS ANALYTICS

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

OMCOM-DS-313.1	Understand the utility of analytical tools and techniques in business decision making
OMCOM-DS-313.2	Examine the data types and methods of data collection
OMCOM-DS-313.3	Analyse the need to manage the data and visual representation
OMCOM-DS-313.4	Perform data analysis using inferential statistical techniques
OMCOM-DS-313.5	Develop awareness to concepts related to data mining and machine learning

PART - A

Unit 1: Introduction

- 1.1 Concept, definition and types of business analytics
- 1.2 Scope and importance of data analysis and data science
- 1.3 Roles and responsibilities of a Data Scientist, Data Engineer and Business Analyst,

Unit 2: collection of data

- 2.1 Types of data
- 2.2 Data collection methods
- 2.3 Data types
- 2.4 Problem identification and formulation
- 2.5 Challenges in data collection
- 2.6 Data collation, validation and presentation

Unit 3 - Data management

- 3.1 Database management system, RDBMS
- 3.2 Big data management
- 3.3 Four V framework of big data
- 3.4 Processing of big data
- 3.5 Big data technologies- cloud computing

PART - B

Unit 4 visualisation

- 4.1 Meaning and concept of data visualisation
- 4.2 Classification of data
- 4.3 Graphical representation of data
- 4.4 Guidelines for data visualisation

Unit 5 statistical methods

- 5.1 Sample and population
- 5.2 Point and interval estimation
- 5.3 Central limit theorem, confidence interval
- 5.4 Sample size determination
- 5.5 Hypothesis testing, non parametric testing

Unit 6 data mining and machine learning

- 6.1 Introduction to Data Mining,
- 6.2 Data Mining Tasks, OLAP and Multidimensional data analysis,
- 6.3 Basic concept of Association Analysis and Cluster Analysis.
- 6.4 Machine learning- types of learning

Suggested Readings:

1. Bhimasankaram Pochiraju, Sridhar Seshadri Essentials of Business Analytics: An Introduction to the Methodology and Its Applications. Germany: Springer International Publishing, 2019.
2. Koole, Ger. An Introduction to Business Analytics. Netherlands: MG books, 2019.
3. Schniederjans, Dara G., Schniederjans, Marc J., Starkey, Christopher M.. Business Analytics Principles, Concepts, and Applications with SAS: What, Why, and How. United Kingdom: Pearson Education, 2014.
4. Banerjee, Tanushri., Banerjee, Arindam. Business Analytics: Text and Cases. India: SAGE Publications, 2019.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

(xxxix) 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%

(xl) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-313.1	-	3	-	1	2	2	3	3	2	2
OMCOM-DS-313.2	-	3	2		-	1	-	3	1	2
OMCOM-DS-313.3	3	-	-		3	2	-	2	3	1
OMCOM-DS-313.4	3	-	-			-	3	2	3	-

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

OMCOM-DS-314: BUSINESS FORECASTING AND PREDICTIVE ANALYTICS

Periods/week Credits
3

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

OMCOM-DS-314.1	Gather knowledge of concepts of business forecasting
OMCOM-DS-314.2	Apply qualitative methods in business forecasting
OMCOM-DS-314.3	Perform forecasting using time series techniques
OMCOM-DS-314.4	Apply regression techniques to predict variables and help in business decision making

PART - A

Unit 1 Business forecasting

- 1.1 Forecasting planning and objectives
- 1.2 Forecasting data and methods
- 1.3 Determining what to forecast
- 1.4 Forecasting process

Unit 2 Qualitative forecasting methods

- 2.1 Jury of executive opinion
- 2.2 Sales force composite
- 2.3 Consumer surveys
- 2.4 The delphi method

Unit 3 Quantitative forecasting methods – Time series I

- 3.1 Time series graphics – plots and patterns
- 3.2 Time series methods – trends, seasonality, cycles, random variations
- 3.3 Stationary time series – simple moving, weighted moving, exponential smoothing

PART – B

Unit 4 Quantitative forecasting methods - time series II

- 4.1 Non-stationary time series – linear trend forecasting, simple regression, double exponential smoothing
- 4.2 Seasonal Factors Stationary Time -Series, Triple Exponential Smoothing
- 4.3 Criteria for evaluation, factors in choosing a forecasting technique
- 4.4 Forecast errors, control charts

Unit 5 Forecasting with linear regression

- 5.1 Correlation and regression

- 5.2 Pearson correlation coefficient
- 5.3 Simple and multiple regression
- 5.4 Assumptions in regression

Unit 6 Advanced regression

- 6.1 Logistic regression
- 6.2 Regression on dichotomous variables
- 6.3 Binomial distribution, z -test and central limit theorem, chi square & anova
- 6.4 Application of regression in excel and spss

Suggested Readings:

1. Hyndman, Rob J., Athanasopoulos, George. Forecasting: Principles and Practice. United States: OTexts, 2018.
2. George E.P. Box, Gwilym M. Jenkins, Gregory C. Reinsel. Time Series Analysis: Forecasting & Control, 3/E. India: Pearson Education, 1994.
3. Kourntzes, Nikos., Fildes, Robert., Ord, J. K.. Principles of Business Forecasting--2nd Ed. United States: wessex, Incorporated, 2017.
4. Deshpande, Bala., Kotu, Vijay. Predictive Analytics and Data Mining: Concepts and Practice with RapidMiner. Germany: Elsevier Science, 2014.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xli) 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%

- (xlii) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-314.1	3	-	2	-	1	3	3	3	2	3
OMCOM-DS-314.2	3	-	2	-	3	3	3	2	3	3
OMCOM-DS-314.3	3	-	2	-	1	-	3	2	3	3
OMCOM-DS-314.4	3	-	1	-	3	-	3	2	2	3

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: DISSERTATION

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

OMCOM-DS-401.1	Understand the working of the organization/company/ industry;
OMCOM-DS-401.2	Take up an in-depth study of an issue /problem in the area of specialization;
OMCOM-DS-401.3	Analyze SWOT of the concerned organization/company/industry;
OMCOM-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

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

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

MCOM-DS-402.1	Explain the importance of ethics and social responsibility;
MCOM-DS-402.2	Analyse emerging trends in corporate governance norms and framework;
MCOM-DS-402.3	Choose the best practices of corporate social responsibility in the Indian and global context;
MCOM-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 ethics
- 2.3 Ethical governance and social responsibility
- 2.4 Concept of corporate ethics
- 2.5 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

Suggested Readings:

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

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xliii) 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%

- (xliv) 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

	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

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

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

OMCOM-EF-404.1	Understand the broad framework of Financial System and its constituents;
OMCOM-EF-404.2	Develop an understanding of the inter-linkages and regulatory frame-work within which the system operates in India;
OMCOM-EF-404.3	Analyze the relationship among assets, agents, and institutions.

PART A

Unit 1: Financial market system

- 1.1 Financial markets: Nature, Functions and Efficiency
- 1.2 Financial system and economic development,
- 1.3 flow of funds in Indian economy
- 1.4 Indian financial system: an overview.
- 1.5 Construction and uses of flow of fund matrix.

Unit 2: Capital & money market

- 2.1 Financial markets: Money market: Organisation, Instruments, Functioning and its Regulation.
- 2.2 Capital market: Primary and Secondary markets and their organisations.
- 2.3 SEBI and its role as regulator.
- 2.4 Interest rate: Level, maturity and structure of interest rate.

Unit 3: Financial intermediaries

- 3.1 Financial Intermediation: Depository Institutions, Commercial Banks and Industrial finances.
- 3.2 Performance of Indian banking and regulatory aspect of Banking.

PART B

Unit 4: Financial instruments – Mutual funds

- 4.1 Non-Depository Institutions: Mutual Funds: Measuring performance of Mutual Funds
- 4.2 Organization, functioning and regulatory aspects of mutual funds

Unit 5: Financial instruments – Equity shares

- 5.1 Financial Instruments: Equity shares; new issue market and secondary market-the allocate and operational efficiency, preference shares.
- 5.2 Private placement channels.

Unit 6: Foreign capital

- 6.1 Foreign Capital: foreign capital as a source of finance.
- 6.2 Place of foreign capital in the overall framework of Indian Financial system.

Suggested Readings:

1. Meir Kohn, 'Financial Institutions and Markets', Oxford University Press.
2. Jeff Madura , 'Financial Markets and Institutions', South Western Cengage Learning.
3. Mishkin, Fredrick S. and Stanley G. Eakins, Pearson Education Ltd.
4. Resume Bank of India – Report on Currency & Finance.

Note: Only Latest available edition of the books are recommended.

Instructions for paper setting: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

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

- (xlvi) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-404.1	3	2	1	-	-	1	1	-	-	1
OMCOM-DS-404.2	3	1	1	-	-	-	3	-	-	2
OMCOM-DS-404.3	3	2	2	-	-	2	2	-	-	2

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

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

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.

Suggested Readings:

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

Note: Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xlvii) 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%

- (xlviii) 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
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

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

Max. Marks: 100
Continuous Evaluation: 30
End Term Examination: 70

Duration of Examination: 3 Hrs

Pre-Requisite: NA

Course Type: Fundamentals

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

MCOM-DS-306.1	Describe conceptual knowledge of various direct tax laws prevailing in India;
MCOM-DS-306.2	Compute taxable income and net tax liability of an individual and HUF;
MCOM-DS-306.3	Compute wealth tax liability of an assessee;
MCOM-DS-306.4	Develop abilities for income tax planning of an individual and HUF;
MCOM-DS-306.5	Apply the knowledge of direct tax laws to different real life economic situations.

PART - A

Unit 1: Types of income

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

Unit 2: Salary computation

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

Unit 3: Revenue & income computation

- 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: Income & losses computation

- 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: individual & HUF

- 5.1 Assessment of individual and HUF
- 5.2 Permanent account number
- 5.3 Return of income
- 5.4 Filing of return

Unit 6: Wealth Tax

- 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:

1. Vinod K. Singhania, and Monica Singhania, Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. Girish Ahuja, and , Ravi Gupta ystematic Approach to Income Tax, Bharat Law House, Delhi.
3. H.C. Mehrotra, Income Tax Law, Sahitya Bhawan, India, Agra, U.P.

Note : Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (xlix) 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%

- (l) 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

	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

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

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

- 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

Suggested 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.

Instructions for paper setting: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (i) 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%

- (ii) 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

	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

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-407: ENTREPRENUERIAL FINANCE

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

OMCOM-DS-407.1	Understand the concept of Entrepreneurial Finance
OMCOM-DS-407.2	Ascertain the various sources of Start-up Financing
OMCOM-DS-407-3	Analyse the financial needs of the business by doing planning, forecasting & budgeting
OMCOM-DS-407.4	Examine financing options from venture capitalist, angel investors and crowd funding

PART - A

Unit 1: Introduction to EF

- 1.1 Nature & scope of EF
- 1.2 Role of entrepreneurial finance
- 1.3 Entrepreneurial finance v/s corporate finance
- 1.4 Entrepreneurial finance in India - background & growth

Unit 2: Sources of business financing to startups

- 2.1 Sources and cost of funds
- 2.2 Equity & debt financing,
- 2.3 Institutional financing – bank loans, government loan schemes
- 2.4 Retained profits & deposits

Unit 3: Business & Financial Planning:

- 3.1 Purpose and importance of business plans; elements of sound business plan
- 3.2 Process of financial planning;
- 3.3 preparation of cash & sales budget and sales forecast;
- 3.4 The interrelationship between planning, budgeting and forecasting;
- 3.5 Projecting financial needs, break even analysis and financial forecasting;
- 3.6 Determinants of MSMEs financing needs

PART – B

Unit 4: Venture Capital:

- 4.1 Meaning, objectives and nature of venture capital, Merits & demerits of venture capital;
- 4.2 Background and growth of venture capital financing
- 4.3 Securities involved in venture financing – common stocks, convertible bonds, convertibles preferred, warrants and options;
- 4.4 Various stages in Venture capital investment

Unit 5 – Private equity & buyouts

- 5.1 Meaning and key features; history and development;
- 5.2 Investment in private equity categories – investor categories; direct v/s indirect investment; private equity market; private equity v/s hedge funds;

- 5.3 Buyouts – meaning and role of buyouts in financing start-ups;
- 5.4 Variations in buyouts – LBOs, MBOs, Buy and Built, Recaps, Secondary Buyouts; Public to Private; issue of high risk bonds (junk bonds); restrictions on issue of junk bonds; growth of junk bonds market the world over

Unit 6 – Other types of financing in entrepreneurship

- 6.1 Mentor financing
- 6.2 Angel financing
- 6.3 Crowd funding
- 6.4 Seed funding

Suggested Readings:

1. Da Rin, Marco, and Thomas Hellmann. *Fundamentals of entrepreneurial finance*. Oxford University Press, 2020.
2. Lam, Miranda S., and Gina Vega. *Entrepreneurial finance: Concepts and cases*. Routledge, 2020.
3. Joshi, Kshitija. *The economics of venture capital firm operations in India*. Cambridge University Press, 2020.
4. Alhabeeb, Musaddak J. *Entrepreneurial finance: fundamentals of financial planning and management for small business*. John Wiley & Sons, 2014.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (lii) 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%

- (liv) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-407.1	3	-	2	-	1	3	3	3	2	3
OMCOM-DS-407.2	3	-	2	-	3	3	3	2	3	3
OMCOM-DS-407.3	3	-	2	-	1	-	3	2	3	3
OMCOM-DS-407.4	3	-	1	-	3	-	3	2	2	3

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-408: PROJECT MANAGEMENT

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

OMCOM-DS-408.1	Describe the fundamental concepts in Project management
OMCOM-DS-408.2	Understand different functional activities in managing the project
OMCOM-DS-408.3	Analyse the tasks related to the selection, implementation & execution of the project
OMCOM-DS-408.4	Apply the tools and techniques involved in a project

PART - A

Unit 1 – Introduction

- 1.1 Meaning and definition of project management
- 1.2 Types of projects & plc
- 1.3 Principles of project management
- 1.4 Project manager – roles- responsibilities

Unit 2 – Project selection

- 2.1 Project identification, comparison & ranking, feasibility study
- 2.2 Stakeholders in the project
- 2.3 Project initiation & process
- 2.4 Steps for successful project initiation
- 2.5 Tools & techniques – measuring value creation, project organization chart

Unit 3 – Managing the project

- 3.1 Planning and decision making
- 3.2 Executing the project – team ownership, personnel productivity
- 3.3 Project controlling – measuring outcomes
- 3.4 verification & validation
- 3.5 tools & techniques – project plan document, work breakdown structure, gantt charts

PART - B

Unit 4 – Project information system

- 4.1 Project management Information System – Indices to monitor progress.
- 4.2 Importance of Contracts in projects
- 4.3 Teamwork in Project Management - Attributes of a good project team – Formation of effective teams – stages of team formation.
- 4.4 communication plan & collaboration

Unit 5 - Project monitoring & control

- 5.1 The Plan-Monitor-Control cycle
- 5.2 Data Collecting and reporting
- 5.3 Project Control -Designing the control system.
- 5.4 Types of changes & change control

Unit 6 – Project evaluation and closure

- 6.1 Project evaluation
- 6.2 Project Auditing – Phases of project Audit-
- 6.3 Project closure reports - Guidelines for closure reports.
- 6.4 Tools & techniques – customer feedback questionnaire, project sign-off

Suggested Readings:

1. Williams, Meri. *The Principles of Project Management (SitePoint: Project Management): Project Management*. SitePoint, 2008.
2. Nagarajan, K. *Project management*. New Age International, 2004.
3. Madhurima Lall & Sultan Ahmad, *Fundamentals of Entrepreneurship and Project Planning*. N.p.: Sultan Chand & Sons, 2021.
4. Martinelli, Russ J., Milosevic, Dragan Z.. *Project Management ToolBox: Tools and Techniques for the Practicing Project Manager*. United Kingdom: Wiley, 2016.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (iv) 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%

- (ivi) 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 (OMCOM-DS-408)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-408.1	-	-	2	2	3	2	-	-	-	1
OMCOM-DS-408.2	1	-	-	3	-	2	2	-	2	3
OMCOM-DS-408.3	3	2	3	-	1	2	2	-	3	3
OMCOM-DS-408.4	2	2	2	2	1	-	-	-	2	2

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

OMCOM-DS-409: FINANCIAL ANALYTICS

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

- OMCOM-DS-409.1** Understand concept of financial analytics
- OMCOM-DS-409.2** Examine the statistical tools and techniques relevant in financial domain
- OMCOM-DS-409.3** Use data to perform financial analysis for better decision making
- OMCOM-DS-409.4** Apply financial modeling and visualization techniques to analyze the financial data

PART - A

Unit 1 Introduction to Financial Analytics

- 1.1 Meaning & Importance of Financial Analytics
- 1.2 Types of Financial Analytics - Fundamental Analysis, Technical Analysis
- 1.3 Component and Features of Financial Analytics
- 1.4 Implementation of Financial Analytics

Unit 2 – Financial statistics

- 2.1 Central tendency – mean, standard deviation, variance
- 2.2 Skewness & kurtosis
- 2.3 Covariance & correlation
- 2.4 Probability
- 2.5 Financial returns & CAPM

Unit 3 – Financial planning & analysis

- 3.1 FP&A cycle and framework
- 3.2 Macro and micro planning factors KPIs and metrics
- 3.3 Driver based plans and budgets
- 3.4 Rolling forecasts, dimensional profitability and uses

PART – B

Unit 4 Financial budgeting and decision making

- 4.1 Budget process and types of budgets
- 4.2 Variance analysis and budgetary controls
- 4.3 Cost-Volume-Profit analysis, breakeven analysis
- 4.4 Capital budgeting techniques

Unit 5 – Financial modelling

- 5.1 Components of financial modelling
- 5.2 Structuring and designing models
- 5.3 Types of data and variables, growth rates and proportions
- 5.4 Valuation methods

Unit 6 – Financial data interpretation and visualization

- 6.1 Financial Analytics and Data Analysis
- 6.2 Predictive analysis, data visualization and interpretation
- 6.3 Financial modelling and charts in tableau
- 6.4 Financial Analytics and Current Financial Challenges – Fraud - Risk – Profitability

Suggested Readings:

1. Bennett, Mark J., Hugen, Dirk L.. Financial Analytics with R: Building a Laptop Laboratory for Data Science. United Kingdom: Cambridge University Press, 2016.
2. Koop, Gary. Analysis of Financial Data. United Kingdom: Wiley, 2006.
3. N. Sivasankaran. Financial Analysis For Beginners. Taxmann, 2021
4. Pignataro, Paul. Financial Modeling and Valuation: A Practical Guide to Investment Banking and Private Equity. United Kingdom: Wiley, 2022.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (lvii) 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%

- (lviii) 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-409.1	-	-	-	-	-	-	2	1	2	3
OMCOM-DS-409.2	1	3	-	-	1	1	1	2	2	-
OMCOM-DS-409.3	3	-	1	2	2	1	-	1	2	3
OMCOM-DS-409.4	3	2	2	3	-	2	1	3	3	3

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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

OMCOM-DS-410: MARKETING ANALYTICS

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

OMCOM-DS-410.1	Understand the concepts of marketing analytics
OMCOM-DS-410.2	Examine how analytical tools can optimise pricing and sales function of marketing
OMCOM-DS-410.3	Analyse the scope of predictive analytics in customer creation and retention
OMCOM-DS-410.4	Examine the resources required to establish marketing analytics infrastructure at the firm level

PART - A

Unit -1: Introduction to marketing Analytics

- 1.1 Meaning, characteristics, advantages and disadvantages of marketing analytics,
- 1.2 Market Data Sources (Primary and Secondary).
- 1.3 Market Sizing: Stakeholders, Applications & Approaches (Top-down and Bottom-up),
- 1.4 PESTLE Market Analysis,
- 1.5 Porter Five Force Analysis

Unit-2: Pricing Analytics

- 2.1 Pricing Policy and Objectives,
- 2.2 Estimating Demand: Price Elasticity, Estimating Linear and Power Demand Curves, Optimize Pricing, Incorporating Complementary Products, Pricing using Subjective Demand Curve, Pricing Multiple Products,
- 2.3 Price Bundling & Nonlinear Pricing: Pure Bundling & Mixed Bundling, Determine Optimal Bundling Pricing, Profit Maximizing strategies using Nonlinear Pricing Strategies, Price Skimming & Sales,
- 2.4 Revenue Management: Markdown Pricing and Handling Uncertainty

Unit-3: Sales Forecasting

- 3.1 Introduction, Simple Linear Regression & Multiple Regression model to forecast sales,
- 3.2 Forecasting in Presence of Special Events, Modeling trend and seasonality; Ratio to moving average forecasting method, Using S curves to Forecast Sales of a New Product

PART - B

Unit 4 – Introduction to predictive marketing

- 4.1 Predictive marketing background and growth
- 4.2 Predictive analytics process
- 4.3 Data collection, analysis and integration
- 4.4** Future of predictive marketing

Unit 5 – Customer analytics

- 5.1 Customer data and marketing spending optimization
- 5.2 Customer personas and marketing
- 5.3 Customer value and life cycle marketing
- 5.4 Value based marketing
- 5.5 Prediction for customer retention

Unit 6 – Marketing analytics infrastructure

- 6.1 Organizational and technical capabilities
- 6.2 Campaign management and marketing cloud options
- 6.3 Inhouse or outsourcing to marketing service providers
- 6.4 Marketing tools and technology

Suggested Readings:

1. Levin, Dominique., Artun, Omer. Predictive Marketing: Easy Ways Every Marketer Can Use Customer Analytics and Big Data. United Kingdom: Wiley, 2015.
2. Charan, Ashok. Marketing Analytics: A Practitioner's Guide To Marketing Analytics And Research Methods. Singapore: World Scientific Publishing Company, 2015.
3. Wilcox, Ronald T., Venkatesan, Rajkumar., Farris, Paul W.. Marketing Analytics: Essential Tools for Data-Driven Decisions. United States: University of Virginia Press, 2021.
4. Grigsby, Mike. Marketing Analytics: A Practical Guide to Improving Consumer Insights Using Data Techniques. India: Kogan Page, 2018.

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 conceptual covering entire syllabus and will be compulsory to attempt. 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 20 marks.

Evaluation Policy:

The evaluation will include two types of assessments:

- (lix) 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% |
| (ix) | 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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OMCOM-DS-410.1	-	3	-	1	2	2	3	3	2	2
OMCOM-DS-410.2	-	3	2	2	-	1	-	3	1	2
OMCOM-DS-410.3	3	-	-	2	3	2	-	2	3	1
OMCOM-DS-410.4	3	-	-	2	2	-	3	2	3	-

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	Business Statistics		√	
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	Quantitative techniques for Business Decisions			√
OMCOM-DS-307	Accounting for Banking & Insurance		√	
OMCOM-DS-308	International Accounting		√	
OMCOM-DS-309	Corporate Auditing		√	
OMCOM-DS-310	Auditing for Banking & Insurance	√		
OMCOM-DS-311	Entrepreneurship Development		√	
OMCOM-DS-312	Business Environment & Entrepreneurship		√	
OMCOM-DS-313	Introduction to Business Analytics		√	
OMCOM-DS-314	Business Forecasting & Predictive Analytics		√	√
OMCOM-DS-401	Dissertation	√	√	√
OMCOM-DS-402	Corporate Governance, Ethics and Social Responsibility of Business		√	√
OMCOM-DS-404	Financial Markets & Instruments		√	√
OMCOM-DS-402	Investment Analysis and Portfolio Management	√	√	

OMCOM-DS-306	Direct Taxation	√	√	
OMCOM-DS-403	Indirect Taxation	√	√	
OMCOM-DS-407	Entrepreneurial finance	√	√	
OMCOM-DS-408	Project management	√	√	√
OMCOM-DS-409	Financial Analytics		√	√
OMCOM-DS-410	Marketing Analytics		√	√

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

Course Code	Course Name	Employability	Entrepreneurship	Skill Development
OMCOM-DS-101	Economics for Managerial Decisions - I	√		
OMCOM-DS-102	Business Statistics	√		√
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	Quantitative techniques for Business Decisions	√		√
OMCOM-DS-307	Accounting for Banking and Insurance	√	√	
OMCOM-DS-308	International Accounting		√	√

OMCOM-DS-309	Corporate Auditing	√	√	
OMCOM-DS-310	Auditing for Banking and Insurance	√		√
OMCOM-DS-311	Entrepreneurs hip Development		√	√
OMCOM-DS-312	Business Environment & Entrepreneurs hip		√	√
OMCOM-DS-313	Introduction to Business Analytics	√		√
OMCOM-DS-314	Business Forecasting & Predictive Analytics	√		√
OMCOM-DS-401	Dissertation	√		√
OMCOM-DS-402	Corporate Governance, Ethics and Social Responsibility of Business	√		√
OMCOM-DS-401	Financial Markets and Instruments	√		√
OMCOM-DS-402	Investment Analysis and Portfolio Management	√		√
OMCOM-DS-306	Direct Taxation	√	√	√
OMCOM-DS-402	Indirect Taxation	√	√	√
OMCOM-DS-407	Entrepreneurial finance		√	√
OMCOM-DS-408	Project management	√		√
OMCOM-DS-409	Financial Analytics	√		√
OMCOM-DS-410	Marketing Analytics	√		√

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

Course Code	Course Name	Professional Ethics	Human Values	Gender Equality	Environment and Sustainability
OMCOM-DS-101	Economics for Managerial Decisions - I				
OMCOM-DS-102	Business Statistics	√			
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-307	Accounting for Banking and Insurance	√			
OMCOM-DS-308	International Accounting	√			
OMCOM-DS-309	Corporate Auditing	√			
OMCOM-DS-310	Auditing for Banking and Insurance	√			
OMCOM-DS-311	Entrepreneurship Development			√	√
OMCOM-DS-312	Business Environment and Entrepreneurship			√	√
OMCOM-DS-313	Introduction to Business Analytics				√
OMCOM-DS-314	Business Forecasting and Predictive Analytics				√
OMCOM-DS-401	Dissertation	√			
OMCOM-DS-402	Corporate Governance, Ethics and Social Responsibility of Business	√	√	√	
OMCOM-DS-404	Financial Markets and Instruments				
OMCOM-DS-405	Investment Analysis and Portfolio Management				
OMCOM-DS-306	Direct Taxation	√			

OMCOM-DS-403	Indirect Taxation	√			
OMCOM-DS-407	Entrepreneurial finance			√	√
OMCOM-DS-408	Project management				
OMCOM-DS-409	Financial Analytics				√
OMCOM-DS-410	Marketing Analytics				√