

Department of Commerce and Business Management

Study and Evaluation Scheme

Program: M.COM Semester- III

				Per H	Period r./Week	x/Sem	Eva	luation	Schem	ne							At	tributes			
S. No.	Course code	Course Title	Type of Paper	L	Т	P	CT	TA	Total	ESE	Sub. Total	Credit	Total Credits	Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
		Advanced Cost																			
1	BM541	Accounting	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	~					4, 8
2	BM542	Corporate Tax Planning &Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓						4, 8
3	BM543	Business Environment& Policy	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓	✓	✓	✓	✓	7,8,9,11 ,12, 13
4	BM544	Management Accounting & Business Decisions	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4, 8
5	BM545	Company Law	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓				✓	✓	4
6	BM546	Business Research Methodology	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4
7	BM547	Entrepreneurship & Small Business Management	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓	_		4, 8
			21	7	0	280	140	420	280	700		28									

Effective from Session: 2	Effective from Session: 2020-21											
Course Code	BM541	Title of the Course	Advanced Cost Accounting		T	P	C					
Year	II	Semester	III	3	1	0	4					
Pre-Requisite	None	Co-requisite	None									
Course Objectives	The basic of	The basic objective of this course is to provide knowledge about the cost accounting										

	Course Outcomes									
CO1	To describe Cost and Cost Accounting, its objective, classification, and preparation of cost sheet.									
CO2	To acquire knowledge of accounting treatment of material and labour cost as an element of cost accounting.									
CO3	To develop basic understanding about allocation, apportionment, and absorption of overheads.									
CO4	To provide conceptual understanding of various methods of cost accounting.									
CO5	To describe various technique of cost control under cost management.									

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Cost Accounting:	Meaning, Nature and Scope of Cost Accounting, Cost Concepts and Classifications Cost, Objectives, Importance and limitations of Cost Accounting, Essentials of a Good Costing System, Installation of Costing system, Methods and Techniques of Costing, Cost Audit, Distinction between Financial and Cost Accounting, Elements of Cost and preparation of Cost Sheet.	8	CO 1
2	Accounting for Material and Labour	Material – Purchasing process, Centralized and decentralized purchasing, Various Control levels for Stock, Economic Order Quantity, LIFO, FIFO & Weighted Average Price Method, Wastage, Scrap, Defective, Spoilage Obsolete. Labour - Direct & Indirect labour, Time & Motion study, Labour Turnover, Wage Payment Systems (Timer rate, Piece rate, Taylor, Merrick, Halsey premium, Halsey weir, Rowan premium, Gantt task bonus, Emersion efficiency, Pint scheme, Accelerated premium & Group system), Idle time and over time {Preferably Numerical Questions}	8	CO 2
3	Accounting for Over heads	Meaning, collection, Classification, Treatment of different overhead items, Allocation & Apportionment, Re- apportionment, Principles of Reapportionment, Methods of Re- Apportionment (Direct, Step, Reciprocal, Simultaneous, repeated Trail & Error) Absorption, Methods for absorption, Under absorption and Over absorption (Causes and Disposal) {Preferably Numerical Questions}	8	CO 3
4	Costing Methods	Single Unit Costing, Operating costing, Job, Batch and Contract costing, Process costing & Service costing {Preferably Numerical Questions}	8	CO 4
5	Cost Control Account	Meaning of Integral and Non-integral accounts, Types of various Ledgers & Control accounts in cost books, Reconciliation of cost and financial accounts {Preferably Numerical Questions}	8	CO 5

M.N. Arora, A textbook of cost and management Accounting, 2021, India, New Delhi

Khan & Jain, Management Accounting, Tata McGraw-Hill, 2016, India New Delhi

Pandey I.M., Management Accounting, Vikas publications, 2019, India, New Delhi

Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2020, India Haryana.

Bhattacharyya S.K. & Dearden J., Accounting for Management, Vikas Publications, 2016, India New Delhi

e-Learning Source:

https://youtu.be/_z4-7xr6ur8

https://youtu.be/qUzQU9sQvJM

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)													
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4					
CO														
CO1	2	2	1	-	2	2	2	1	2					
CO2	1	1	2	-	2	2	2	2	2					
CO3	2	1	2	-	2	2	2	1	2					
CO4	2	2	2	1	2	2	1	1	1					
CO5	2	2	2	_	2	1	1	1	2					

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Effective from Session: 2	020-21									
Course Code	BM542	Title of the Course	Corporate Tax Planning & Management	L	T	P	C			
Year II Semester			III	3	1	0	4			
Pre-Requisite None Co-requisite		None								
Course Objectives	To develop	o develop the knowledge of the concept of Tax Planning.								

	Course Outcomes									
CO1	mbibe conceptual knowledge of tax planning and its related terms.									
CO2	nderstand the significance of tax planning in the formation of an organization.									
CO3	Understand the tax for corporate and NRIs.									
CO4	Understand the investment and capital gain and its tax implication.									
CO5	Understand buy or make decisions and various types of leverages									

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Meaning of Tax planning, Tax avoidance, Tax evasion and Tax management, Objectives of Tax planning, Concept of diversion of income and application of income, Ethical question, Recognized methods of Tax planning Tax holidays, Deductions, Reliefs & Rebates.	8	CO1
2	Tax Planning	Tax Planning through form of Business Organization — Individual, HUF, Firm, LLP (Limited Liability Partnerships), Association of Persons/Body of Individual	8	CO2
3	Corporate Tax	Tax planning for companies, Cooperatives, NRI & Trusts {Preferably Numerical Questions}	8	CO3
4	Tax Planning	Specific Areas of Tax planning — Tax planning in respect of capital gains, Investment income, Structure of salaries {Preferably Numerical Questions}	8	CO4
5	Tax Consideration	Tax consideration in respect of specific decisions, Own or lease an asset, Make or Buy, Financial Leverages — Share V/s Debentures, Export V/s Domestic Sales	8	CO5

Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra, 2014, India New Delhi

Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi, 2016, India

Singhania, V.K., "Income Tax Law and Practices", Taxmann Publication.2018, India New Delhi

Chandra, Mahesh, S.P. Goyal and D.C. Shukla, "Income Tax Law and Practice", Pragati Prakashan, Delhi, 2015, India

e-Learning Source:

https://youtu.be/ICKkefscHTw

https://youtu.be/NiQCDDxR5rY

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)												
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4				
CO													
CO1	3	1	-	1	1	3	2	2	1				
CO2	2	-	1	1	1	2	2	2	1				
CO3	2	2	0	1	0	2	2	2	1				
CO4	2	2	1	1	1	2	2	2	1				
CO5	2	1	1	1	0	2	2	2	1				

Name & Sign of Program Coordinator	Sign & Seal of HoD



			n: 2023-24			crsity, Eucki		T.		1.				
	e Code	BM5		Title of the Co		siness Environ	ment & Poli	су	L	T	P	C		
Year Dra D	o our-* * 4	II		Semester	III	••			3	1	0	4		
Pre-K	equisite	None		Co-requisite ps the ability	No.		the business	onzironmo	ont one	aluza on	a certur	aition		
Object	tive		nake decision		to understa	ind and scan	the business	environine	ant, and	aryze opj	ortui	nues,		
						Outcomes								
CO1	the sca	nning o	f the business	of the business s environment	_		•		•			1		
CO2	To den	nonstrat	e an understa	nding of the r	elationship l	between govt.	and business	s, industria	policy	and its	legal			
CO3	To den	nonstrat	e the understa	lic sector enter anding of the	rprises. social respo	nsibility of bu	siness, consu	ımerism, co	onsume	er protect	ion a	nd		
CO4		d its Im		1' C.1 T	1: C	• 1 .	1.6" . 1	1.						
CO5				nding of the I		ciai system an	d financial po	olicy.						
Unit	Title o		i evaluate tile	giobai econo						Contac	t Ma	nned		
No.	Un				Conte	ent of Unit				Hrs.		CO		
1	Introdu	action	Environmen PEST/PEST Forecasting	EL Analysis, and Assessinystem and th	of the Environm ng the Cur	rent and Fut	t, internal is – Scanni ure Environi	and ex ing, Monit mental Ch	ternal, toring, anges,	8	(CO1		
2	Busines Econon Enviro	nic nment	framework	Liberalization/Globalization, and its impact. Role of the public sector in India Business.										
3	Busines Social Environ			Business and society, social responsibility of business, Consumer rights consumerism and business, foreign capital, and technology										
4	Busines Financi Enviro	s and al	Financial Po Stock Excha	8	(CO4								
5	Busines Institut	ss &	Economic O World Trad Environmen	on, Privatization, Privatization Consequences organization tal Issues, at. Internation	of Globali on, Compet Outsourc	zation. Interition, FDI, Fing and	national Rela PI, Special Collaboratio	ations – N Economic n, Susta	ANCs, Zone, inable	8	8 CO:			
Refere	ence Boo	ks:	2 / 5 / 5 / 5 / 5 / 5 / 5 / 5 / 5 / 5 /											
Paul .	Justin –	Busines	s Environme	nt Text & Cas	es, McGraw	Hill Edu, 9th	Edition							
Cheri	unilam –	Busine	ss Environme	ent, Himalaya	Publishing 1	House, 2017								
				siness Enviror			ng House. 20)11.						
				Environment					Edition	<u> </u>				
						г	, = = 12 134	0, 2141						
			suiai Econon	ny of India, 20	ハソ									
	arning S													
	•			=4ZE8fQngS		LNLlNrauL51	PPUHizzpAe	e9pbNNU5	nrj3jD					
https:	://online	courses.		oc23_hs12/pre										
PO P	00		Course A	Articulation N	Aatrix: (Ma	pping of CO	s with POs a	and PSOs)						
PO-PS		PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	F	PSO3	PS	SO4		
CO	1	1	2	1	2	-	1	-		2		-		
CO2	2	2	2	2	-	1	2	-		3		3		
CO3	3	3	-	1	2	3	-	2		1		1		
CO ₂	4	3	2	2	1	1	2	1		3		3		
COS	5	2	1	-	3	2	2	2		1		1		
			1- Low C	correlation; 2	- Moderate	Correlation;	3- Substant	tial Correl	ation					

Name & Sign of Program Coordinator

Sign & Seal of HoD

Effective from Session	Effective from Session: 2020-21										
Course Code	BM544	Title of the Course	Management Accounting and Business Decisions	L	T	P	C				
Year II		Semester	III	3	1	0	4				
Pre-Requisite	None	Co-requisite	None								
Course Objectives			overnance and auditing principles, procedures, and teaments and professional standards.	chniq	ues in						

	Course Outcomes							
CO1	branches of accounting.							
CO2	To provide a conceptual understanding of the valuation of business income along with analysis and interpretation of the financial statement.							
CO3	To understand the mechanism of statements of change in the financial position of a concern							
CO4	To evaluate the investment decisions and their feasibility in long-term projects and to provide a better understanding of budget and its classification							
CO5	To provide conceptual understanding of marginal and standard costing in short term financial decision.							

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Management Accounting – Meaning, Definition, Nature, Scope, Limitations; Difference between Management Accounting and Financial Accounting and Cost Accounting; Role of Management Accounting. Role of Management Accountant, Reporting to Management	8	CO1
2	Business Income	Business Income: Valuation, Disclosure, and Transparency. Understanding and Measuring Financial Position. Analysis and Interpretation of Financial Statements, Uses & Importance of Analysis, Horizontal, Vertical and Dimensional analysis.	8	CO2
3	Statement of Changes in Financial Position	Mechanism of Fund Flow, Uses of Fund Flow in Financial Accounting. Mechanism of Cash Flow and Uses of Cash Flow Data in Decision Making. Non-Financial Measures of Performance Balanced Score Card, Lead V/s Lag Indicators.	8	CO3
4	Capital Budgeting	Meaning, Definition, Characteristics, Nature, Objectives, Process of Capital Budgeting, Capital Budgeting Decisions, Investment Decisions and Methods of Ranking Investment Proposals and their practical applications, Budgets: Functional Budgets; Cash Budgets; Flexible Budget; Budgetary Control; Zero Base Budgeting; Performance Budgeting	8	CO4
5	Short Term Financial Decision and Profit Planning	Marginal Cost; Break-even Analysis; Marginal Costing as Decision Technique; Absorption Costing; Marginal Costing Vs. Absorption Costing. Standard Costing – Concept, Advantages, Limitations; Analysis of Variances – Material, Overhead, Labour. Human Resource Accounting – Concept, Rationale, Need.	8	CO5

M.N. Arora, A textbook of cost and management Accounting, 2021, India, New Delhi

Khan & Jain, Management Accounting, Tata McGraw-Hill, 2019, India New Delhi

Pandey I.M., Management Accounting, Vikas publications, 2019, India, New Delhi

Jain S.P. & Narang K.L: Accounting Theory & Management Accounting, Kalyani, 2020, India Haryana.

Bhattacharyya S.K. & Dearden J., Accounting for Management, Vikas Publications, 2019, India New Delhi

e-Learning Source:

https://youtu.be/_z4-7xr6ur8

https://youtu.be/qUzQU9sQvJM

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)								
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	3	2	1	2	2	3	2	1	2
CO2	2	2	1	1	2	2	1	2	1
CO3	2	2	1	2	2	1	2	1	2
CO4	2	2	1	2	1	2	1	2	1
CO5	2	1	1	1	2	1	1	1	1

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation



Effective from Session: 2023-24							
Course Code	BM545	Title of the Course	Company Law	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To make students understand and to impart to the student, conceptual knowledge of company laws, concepts, and methodologies of various components of company laws.						

	Course Outcomes								
CO1	1 To discuss the details about the formation of the Company and the various documents that are required for its formulation like prospectus,								
	shares, capital, etc								
CO2	To discuss various types of shares, their purchase and transfer.								
CO3	To discuss the details about dividends, their payment, declaration, and penalties in case of nonpayment.								
CO4	To discuss the role of directors, their power, authority, qualification, etc.								
CO5	To discuss the laws related to inquiry, investigation, prevention of oppression and winding up process, etc.								
Unit	Title of the Contact								

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction to Company Law	Types of Company, Formation & Incorporation of companies, Memorandum of association, Article of association, Effect of Registration, Commencement of Business, Rules of alteration on Memorandum and Articles; Prospectus and its types, Liabilities, and punishment on misstatement in Prospectus.	9	CO1
2	Shares	Kinds of Share Capital, Voting Rights, Payment of Dividends, Application of Share Premium, sweat Equity Shares, Issue and redemption of preference shares, transfer and transmission of securities, Further issue of shares, Issue of bonus shares, power of Companies, Powers of the company to change share capital and purchase of own securities, prohibition of acceptance of other deposits from the public.	9	CO2
3	Share Dividend	Declaration and payment of dividends; Declaration of dividends, Unpaid dividends, Investors education and protection fund, Right of dividends, Punishments on failure of declaration of dividends; Accounts and audit of companies.	9	CO3
4	Directors: Appointment, Duties, Removal etc.			CO4
5	Inspection, Inquiry, and Investigation	Inspection, Inquiry, and investigation; Prevention of oppression and mismanagement; Company Meeting, Winding up of company, Role of Official Liquidator, Court and National Company Law Tribunal, Offences and Penalties of Company under Companies Act, 2013.	9	CO5

Reference Books

- 1. Dr. G.K.Kapoor and Sanjay Dhamija, Company Law and Practice, 23rd Edition, Taxman Publications Pvt. Ltd, New Delhi, July 2018
- 2. Dr. G.K.Kapoor and Sanjay Dhamija, Company Law, 22nd Edition, Taxman, New Delhi, August 2019
- 3. Anil Kumar, Company Law, 3rd Edition, Taxman Publications Pvt. Ltd., July 2019
- 4. New Company Law: The Companies Act, 2013 (18 of 2013)] with highlights and comparative charts S.C. Tripathi, Allahabad Central Law 2015
- 5. Company Law, 16th Edition, Avtar Singh by Singh, Avtar, Lucknow, Eastern Book Company 2016

e-Learning Source:

https://www.youtube.com/watch?v=XtT84J3xtQ8

https://www.youtube.com/watch?v=Mr-SZXCALUY

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)								
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	1	1	1	2	1	2	2	1	-
CO2	1	2	1	1	1	1	1	1	1
CO3	1	2	2	1	1	1	1	-	1
CO4	-	1	1	1	1	1	-	-	-
CO5	1	1	-	1	1	2	1	1	1

1-Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Name & Sign of Program Coordinator Sign & Seal of HoD



Effective From Session: 2020-21							
Course Code	BM546	Title of the Course	Business Research Methodology	L	T	P	C
Year	II	Semester	III	3	1	0	4
Pre-Requisite	None	Co-requisite None					
Objective	The course is designed to provide sufficient theoretical inputs to conduct varied types of researches relating to different problems of industry and business for accurate prediction, decision and control action.						

	Course Outcomes						
CO1	To describe the meaning and role of Business Research Methodology.						
CO2	To formulate the research problem and understand the major research designs.						
CO3	To determine data sources and learn the art of designing a questionnaire.						
CO4	To enable students to analyze data using various techniques and learn how to communicate the results and follow up.						
CO5	Ability to prepare a research report.						

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mappe d CO
1	Introduction	Nature, scope and significance of Business Research Methodology, Scientific Methods of Research, Research-Process, and Research Design.	8	CO1
2	Research Problem	Selection and formulation of Research Problem, Defining the scope and significance, Research Methodology, Hypotheses.	8	CO2
3	Collection, Tabulation, and Analysis of Data	Types of Data and their characteristics, Methods of Data Collection Questionnaire, Schedules, Interview, Observation, Sources of Secondary Data, Analysis of data through Statistical Tools.	8	CO3
4	Interpretati on of Data	Different statistical techniques of data analysis, testing hypothesis – chi-square test, t-test, f-test, Z test, Interpretations.		CO4
5	Preparation of Report	Report writing- Steps in report writing, Layout of research reports, types of report, mechanics of writing research report & Precaution.	8	CO5

Reference Books:

Manoj Dixit, Research Methodology, New Royal Book Co., Lucknow, 2019

Anderson, Durason and Poole - Thesis and Assignment, Wiley Eastern Ltd.2018

Pauline, V. Young - Scientific Social Surveys and Research, Prentice Hall of India,2020

Kothari, C.R. - Research Methodology: Methods and Techniques, Wiley Eastern, 2020

Redman and Mory - The Romance of Research, 2019.

e-Learning Source:

https://youtu.be/zK27IMrWkKw

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	
CO	POI	POZ	PO3	PO4	PO5	P501	PS02	PS03	PS04	
CO1	2	2	1	2	1	3	3	2	2	
CO2	3	1	1	2	1	2	2	1	3	
CO3	2	1	1	1	1	1	1	1	1	
CO4	2	2	1	2	-	2	2	-	2	
CO5	2	1	-	2	1	3	-	1	1	

Name & Sign of Program Coordinator	Sign & Seal of HoD

Effective from Session	Effective from Session: 2020-21											
Course Code	BM547	Title of the Course	Entrepreneurship & Small Business Management	L	T	P	C					
Year	II	Semester	III	3	1	0	4					
Pre-Requisite	None	Co-requisite	None									
Course Objectives			to develop an understanding of basic concepts in the artance of entrepreneurship for economic development.		entrep	reneurs	hip					

	Course Outcomes								
CO1	To be familiarized with the fundamentals of entrepreneurship and its role in economic development and to motivate them								
	towards entrepreneurial activities.								
CO2	To understand the concept of entrepreneurial development and how far different institutions have helped in the overall								
	development of Entrepreneurship.								
CO3	To understand the concept of entrepreneurial motivation and its applicability to different sectors of the economy for overall								
	development.								
CO4	To know the importance of rural entrepreneurship and how rural entrepreneurship can help in the overall economic development								
	of India.								
CO5	To make students aware about how small business are formed in the light of the legal and regulatory framework in India.								

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Concept of entrepreneur, Distinction between entrepreneur and manager, Functions of entrepreneurs. Concept and nature of entrepreneurship, Role of entrepreneurship in economic development.	8	CO1
2	Development of Entrepreneurship	The emergence of the entrepreneurial class in India, Environmental factors affecting entrepreneurship, Location mobility of entrepreneurs, Entrepreneurship development programs, Institutions for Entrepreneurship Development, and Entrepreneurial performance in India.	8	CO2
3	Entrepreneurial Motivation	Concept and theories of motivation, Motivation for starting enterprises, Testing Entrepreneurial motivation, developing achievement motivation, and entrepreneurial behavior.	8	CO3
4	Rural Entrepreneurship	Meaning of Rural Entrepreneurship, the need for Rural Entrepreneurship, rural industrialization in retrospect, the problem of Rural Entrepreneurship, and the development of Rural Entrepreneurship.	8	CO4
5	Establishing a Small Enterprises	The startup process, project identification, selection of the project, project formulation, assessment of project feasibility, analysis of a project, preparation of project report, selection of site/location and legal consideration.	8	CO5

Robert Hisrich, Michael Peters and Dean Shepherd: Entrepreneurship (TMH), The 9th Edition.

Gupta, V.B. & N.P. Srinivasan: Entrepreneurial Development (Sultan Chand & Sons) Edition 2011.

Vasant Desai: Management of a Small-Scale Industry (Himalaya publishing house) Edition 2012.

Vasant Desai: Management of a Small-Scale Industry (Himalaya publishing house) Edition 2009.

Gupta, V.B.&N.P.Srinivasan: Entrepreneurial Development (Sultan Chand& Sons) Edition 2008.

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc21_mg70/preview

https://www.edx.org/learn/entrepreneurship

2200 5000 11 11 11 1100 022	2001 8/ 1001 11/ 0		- DIII-P											
	Course Articulation Matrix: (Mapping of COs with POs and PSOs)													
PO-PSO	DO1	PO1 PO2 PO3 PO4 PO5 PSO1 PSO2 PSO3 PSO4												
CO	roi	102	103	104	103	1301	1302	1303	1504					
CO1	-	1	-	2	-	-	1	1	2					
CO2	-	1	-	1	-	-	-	1	-					
CO3	2	1	1	1	1	1	1	3	1					
CO4	1	3	1	-	-	1	2	1	1					
CO5	1	1	2	2	1	3	1	-	1					

Name & Sign of Program Coordinator	Sign & Seal of HoD



Integral University, Lucknow Department of Commerce and Business Management Study and Evaluation Scheme

Program: M.COM Semester- IV

				Per H	Period r./Week	:/Sem	Eva	luation	Schem	ie							Att	ributes	S		
S. No.	Course code	Course Title	Type of Paper	L	Т	P	СТ	ТА	Total	ESE	Sub. Total	Credit	Total Credits	Employability	Entrepreneurship	Skill Development	Gender Equality	Environment & Sustainability	Human Value	Professional Ethics	Sustainable Development Goal
1	BM548	E-Commerce	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓				✓	3,4,8,11
2	BM549	Advanced Auditing	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
3	BM550	Industrial Economics	Core	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		✓	✓	✓	4, 9
	Finance																				
4	BM551	Financial Market	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓					4
5		Investment Analysis & Portfolio Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓	✓			✓	4, 5, 9
									Mark	eting											
6	BM553	Advertising Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
7	BM554	Customer Relationship Management	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓		✓				✓	4, 9
		<u> </u>						Hu	man R	esourc	e				1						
8	BM555	Human Resource Policy and Practices	Elective	3	1	0	40	20	60	40	100	3:1:0	4	✓	✓	✓		\			4, 8
9	BM556	Training and Development	Elective	3	1	0	40	20	60	40	100	3:1:0	4	√	✓	✓		√			4, 8
10	BM557	Dissertation Project	Core	0	0	4	-	-	-	-	100	0:0:2	2	√	✓	✓				✓	4,8, 9
11	BM558	Comprehensive Viva-Voce	Core	0	0	0	-	-	-	-	100	-	0	√		✓	✓			✓	4, 8
		Total		15	5	4	200	100	300	200	700		22								



Cours	se Code	BM 548	Title of the Course	E-Commerce	L '	Γ	P	C						
Year		II	Semester	IV	3	1	0	4						
Pre-R	Requisite	None	Co-requisite	None										
Cours	se Objectives		through electronic means		r condu	cting	busine	ess						
~~1				se Outcomes										
CO1				& E-commerce in today's scenario.										
CO2			a good website and blog j											
CO3		11	•	ing in today's modern world										
CO4	To apply Social Media Marketing techniques via various platforms													
CO5		To implement various Analytics tools of online marketing												
Unit No.	Title of the Unit		Cor	ntent of Unit	Conta Hrs		Mapp CO							
1	Introduction to Digital Marketing	Digital Market Digital Mar transformation Webhosting,	oduction to Digital Marketing & Website and Blog Development: Introduction to ital Marketing and its Significance; Traditional Marketing Vs Digital Marketing; ital Marketing Process; The contemporary digital revolution, digital sformation framework. Types of websites, Keywords, Understanding Domain and phosting, Building Website/Blog using CMS WordPress, Using Word Press g-ins; Blog Creation: Including Headlines, Links, Posts; Using various plugins like											
2	SEO& Email- Marketing	SEO Technic Optimization, Email Market	ques: Indexing and K Display Advertising, Va	to SEO; SEO Keyword Planner Tools; On Page ey Word Placement, Content Planning & rious SEO Plug-in, Off –Page SEO Techniques; mificance, campaigns using Mail Monitoring.	9		СО	2						
3	SEM & Social Media Marketing	SEM & Soci Marketing or Instagram, Li	al Media Marketing: Int n YouTube. Introduction inked-in, Twitter, Google Media platforms. Conte	troduction to SEM, Mobile Marketing, Video on to Social Media Marketing: Facebook, e G Suit and online marketing campaigns on the Marketing, Content creation process,	9		СО	3						
4	Marketing Strategies & Analytics Tools	Strategies, Us PR and repur Google	sing Marketing analytics tation management, Dig	tics Tools: Understanding Digital Marketing tools to segment, target, and position; Online ital Marketing Strategies and its ROI. Using tics tools. Using Apps and Gamification.	9		CO	4						
5	Applications of E-Commerce	Applications Advantages a business Mod Life Cycle (E and Electroni	of E-Commerce: Intro nd Disadvantage of E-co lels Based on the Relation SLC) Model, Electronic I ic Payment Systems, Cre	oduction, History of Electronic Commerce, mmerce, Roadmap of e-commerce in India, Enship of Transaction Parties, e-commerce Sales Payment Systems, Electronic Cash, Smart Cards edit Card Based Electronic Payment Systems, Electronic Data Interchange (EDI)	9		СО	5						
Refer	ence Books:			-										
		l Marketing, O	xford University Press In	dia, November 2015.										

Seema Gupta; Digital Marketing, McGraw Hill Education; First edition, November 2017

Ryan, Damian; Understanding Digital Marketing: marketing strategies for engaging the digital generation; Kogan Page, 2014.

Ravi Kalakota: Frontiers of E-Commerce, Pearson.

e-Learning Source:

Effective from Session: 2020-21

https://www.youtube.com/watch?v=taN56LK9APw

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)													
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4					
CO														
CO1	2	1	-	2	1	2	1	2	2					
CO2	1	2	1	-	2	1	2	2	1					
CO3	2	-	1	2	2	2	1	2	2					
CO4	2	1	2	1	2	2	1	2	2					
CO5	2	1	1	2	1	2	2	1	2					

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Effective from Session	Effective from Session: 2020-21											
Course Code	BM549	49 Title of the Course Advanced Auditing										
Year	II	Semester	IV	3	1	0	4					
Pre-Requisite	None	Co-requisite	None									
Course Objectives	To provide kno	provide knowledge of corporate governance and auditing principles, procedures, and techniques in										
Course Objectives	accordance with	n current legal requirements	and professional standards.									

	Course Outcomes
CO1	To provide knowledge about basic principles governing audit.
CO2	To describe generally accepted auditing practices as per AAS and the role of the AAS board in setting up the standards.
CO3	To provide conceptual knowledge of significance, procedures, and techniques of internal control.
CO4	To comprehend various provisions of companies, audit and reporting under CARO 2003.
CO5	To emphasize the roles and tools of corporate governance in an organization.

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Auditing concepts	Auditing concepts. Basic principles governing an audit - Relationship of auditing with other disciplines - Audit Programme - Vouching - Verification and Valuation.	8	CO1
2	Standards on Auditing	Standards on Auditing: Overview of Standard setting process Role of Auditing and Assurance Standard and Auditing and Assurance Standard Board in India. Brief study of Standards on Auditing issued by the ICAI	8	CO2
3	Internal Control	Significance of Internal control. Evaluation of internal control procedures - Techniques including questionnaire- Flowchart - Review of internal control.	8	CO3
4	Audit of Limited Companies	Preliminaries to the audit of a limited company - Audit of share capital transactions- Debentures and other transactions - Audit report with special reference to CARO 2003 - Profit and divisible profit - Dividends - Investigation	8	CO4
5	Audit Committee and Corporate Governance	rate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution - Powers of Audit Committee - CEO/CFO, Certification to Board - Report on Corporate Governance. Use of Computers for Audit purposes - Audit tools - Test packs.	8	CO5

Jagadish Prasad: Auditing: Principles, New Age Publishers, Agra, 2018.

R.C. Saxena: Auditing, Taxman Publication new addition, 2021.

Kamal Gupta: Contemporary Auditing, Sahitya Publication, Haryana, 2019.

Spicer and Peglar: Practical Auditing, Taxman Publication, New York, 2020.

Boyd, Westfall and Stasch, Auditing: Test and Cases, Richard D. Irwin, Homewood, Illinois, 2021.

e-Learning Source:

https://youtu.be/iXVIirfAJRc

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)													
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4					
CO														
CO1	3	1	1	1	1	3	2	2	1					
CO2	2	-	1	1	1	2	2	2	1					
CO3	2	2	0	1	0	2	2	2	1					
CO4	2	2	1	1	1	2	2	2	1					
CO5	2	1	1	1	0	2	2	2	1					

Name & Sign of Program Coordinator	Sign & Seal of HoD



Course Code		BM550	Title of the Course	Industrial Economics	L	T	P	C				
Year II		II	Semester	IV	3	1	0	4				
Pre-R	equisite	None	Co-requisite	None								
Cours	To familiarize and acquaint the student with the current theory and empirical work in Industrials starts by examining the internal structure of firms. It then moves on to the analysis of various a interaction between firms and the determinants of industrial structure.											
	Course Outcomes											
CO1		•		omics. A brief review of the most important basi of the critical positioning of industries.	c indu	stries	of Indi	a				
CO2	-			dia pre as well as post-independent India.								
CO3	undertakings i	in the Indian conto	ext	ouch on the enclosing topics of labour participation	on and	l publi	c secto	r				
CO4				and labour welfare measures adopted in India.								
CO5	To make an as	ssessment of the I	FDI system in India as well	as a measurement of the industrial performance.								
Unit No.	Title of the			Content of Unit		ntac I rs.	Map d C					
1	Introduction to Industrial Economics	indust Textile	ries: Iron & Steel, Engir	s importance. Appraisal of important Indian neering, Sugar, Paper, Cotton & Synthetic hemicals. Localization of Indian industries &		8	СО	1				
2	Development of Industries in I	Year I		of Industries, Industrial Development of Five- india & its effects. Public Sector undertakings s.		8	CO	2				
3	Industrial Fin in India	Financ	ce Specialized Institution of	ance Necessity & Significance of Industrial of Industrial Finance. Labour Participation in ies New Challenges before SSIs.		8	CO	3				
4	Industrial Legislation in India		ation in India: Industrial Derial labour & labour welfar	evelopment & Regulation, the problem of e measures.		8	CO	4				
5	Role of Foreign Capital in Industrial Development (FDI) in Industrial Development (FDI) in Industries Role of Foreign Capital in Industrial Development (FDI) in Industries. Measurement of Industrial Performance: Herfindahl-Hirschman Index.					8	СО	5				
Refer	ence Books:											
G. Ros	sen – Industrial C	Change in India, P	Publisher: Riverdale Co Pub	0 (1 June 1988), ISBN-13 : 978-0913215203								
SCK	Zuchchdail – Indu	ıstrial Economy o	f India 1965 Edition: [5th	ed l Publisher: Chaitanya Pub. House, Allahaba	nd.							

S.C. Kuchchdail - Industrial Economy of India, 1965, Edition: [5th ed.], Publisher: Chaitanya Pub. House, Allahabad

M.Mehta – Structure of Indian Industries, Journal of the American Statistical Association, Vol. 51, No. 276 (Dec., 1956), pp. 690-693 (4 pages), Published by: Taylor & Francis, Ltd. on behalf of the American Statistical Association

V.V. Giri – Labour Problem in Indian Industries, Asia Publishing House; 3rd Revised edition (21 June 1973), ISBN-13: 978-0210336922

R.R. Barthwal- Industrial Economics: An Introductory Textbook, New Age International Private Limited; Fourth edition (1 August 2021); New Age International Pvt Ltd, ISBN-13: 978-8195175543

e-Learning Source:

Effective from Session: 2020-21

https://onlinecourses.nptel.ac.in/noc22_hs69/preview

https://onlinecourses.swayam2.ac.in/nce19_sc18/preview

https://www.classcentral.com/course/swayam-indian-economy-some-contemporary-perspectives-23004

https://www.teacheron.com/online-industrial_economics-tutors

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)											
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4			
CO1	2.	1	2.	1	2.	1	_	1	-			
CO2	2	1	1	1	1	-	-	1	_			
CO3	2	2	2	2	1	2	1	1	1			
CO4	2	2	2	1	1	-	-	1	2			
CO5	2	1	1	2	1	2	1	2	1			

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Effective from Session: 2020-21											
Course Code	BM551	Title of the Course Financial Market					C				
Year	II	Semester	IV	3	1	0	4				
Pre-Requisite	None	Co-requisite	None								
Course Objectives	market, fixed-in		n understanding of the structure, operations and orex market and an overview of derivatives mark								

	Course Outcomes						
CO1	To explain the conceptual framework of primary and secondary market in India.						
CO2	To describe the peculiarities of fixed income security market.						
CO3	To explain the intricacies of various derivative products like forward, futures and swap.						
CO4	To provide conceptual understanding of structure operation and trends in commodity market.						
CO5	To describe the role of stock exchange indices in setting up the trend of capital market.						

Unit No.	Title of the Unit	it Content of Unit		
1	Financial Market	Structure, Participants, Trend - Role of central bank and commercial banks	8	CO1
2	Capital Market	Capital market- Instruments, Players, trading - Primary and secondary market - Role of stock exchanges and stock indices.	8	CO1 & CO5
3	Fixed Securities	Fixed Income securities market - Structure and trends - G-sec market - Call Money Market, TB Market, Repo and CBLO, Bonds market, trading in G-sec market. Interest rate - theories, determinants, dynamics of short-term and long-term rates Trading in bond market - term structure of interest rates - yield curve - trends. Debt securitization and Structured Products.	8	CO2
4	Derivatives Market	Derivatives market - Stock derivatives, Forex derivatives - Futures, Forward, Swaps, Credit derivatives	8	CO3
5	Commodity Markets	Commodity Markets - Structure, Operations and trends.	8	CO4

Mishkin, Fredrick S. and Stanley G. Eakins, Financial Markets and Institutions, Pearson Education India, 2016, India New Delhi

Kidwell, David S., Backwell, D. W., Whidbee, David A., and Sias Richard W., Financial Institutions, Markets and Money, Wiley, 2017.

Reserve Bank of India - Various publications

Goel Amit Kumar, Capital & Money Market, Himalaya Publication House, 2018, India New Delhi

e-Learning Source:

https://youtu.be/UwpBRm-LG44

https://youtu.be/p1KD-Y1e2Hg

https://youtu.be/88S1wZGfuqk

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)												
PO-PSO	PO1	PO1 PO2 PO3 PO4 PO5 PSO1 PSO2 PSO3 PSO4											
CO													
CO1	2	-	2	-	2	-	2	1	1				
CO2	-	-	2	2	1	2	-	-	1				
CO3	2	1	2	1	-	2	1	-	1				
CO4	2	-	1	-	1	1	2	1	-				
CO5	-	2	-	2	1	_	1	1	-				

Name & Sign of Program Coordinator	Sign & Seal of HoD

Effective from Session: 2020-21									
Course Code	BM552	Title of the Course	Investment Analysis & Portfolio Management	L	T	P	C		
Year	П	Semester	IV	3	1	0	4		
Pre-Requisite	None	Co-requisite	None						
Corres Objectives	This is a course in the area of investment analysis and portfolio management in order to acquaint a student to								
Course Objectives	analysis and	investment management	for the efficient utilization of financial resources.						

	Course Outcomes								
CO1	Understand the environment of investment, financial market, and working of a regulatory body.								
CO2	Analyze risk-return relationship and its framework.								
CO3	To understand various tools used for equity analysis								
CO4	Analyze portfolios along with a deep understanding of Capital market theory and associated models.								
CO5	Construct, select and evaluate portfolios along with basic understanding of Mutual fund								

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Introduction	Concept of investment, objective of Investment, investment and speculation, investment and gambling, investment process, alternatives of investment, Securities and security markets, financial intermediaries SEBI and its guidelines; Investor protection.	8	CO1
2	Risk and Return	Risk & Return: Concept of Risk, Measures of risk and return, calculation, systematic and unsystematic risk components. Efficient market theory.	8	CO2
3	Fundamental Analysis	Fundamental Analysis: Economy analysis, Industry analysis, Company analysis, financial analysis, Technical Analysis: Dow theory, Elliot's wave theory, Relative strength Analysis, Moving average analysis.	8	CO3
4	Portfolio Analysis	Portfolio Analysis and Selection: Portfolio concept, Portfolio risk and return, Beta as a measure of risk calculation of beta, Selection of Portfolio: Markowitz's Theory, Single Index Model, Capital market theorem, CAPM (Capital Asset Pricing Model).	8	CO4
5	Performance measurement of portfolios	Performance measurement of portfolios- Sharpe ratio; Treynor ratio; Jensen's Alpha, Finding alternatives and revision of portfolio; Portfolio Management and Mutual Fund Industry.	8	CO5

Chandra P., Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill, 2016 New Delhi.

Fischer & Jordan, Security Analysis & Portfolio Management, Pearson Education, 2014 New Delhi

Frank K.R.& Keith E. Brown, Investment Analysis & Portfolio Management, Cengage Learning Pvt. Ltd., New Delhi,2017 India Sharpe & Alexander, Investments, PHI Publication, New Delhi 2013

e-Learning Source:

https://unacademy.com/lesson/investment-portfolio-management/S6GI2ZQ5

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)													
PO-PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4					
CO1	3	1	2	1	1	2	1	1	1					
CO2	1	2	1	1	2	-	-	-	1					
CO3	1	-	1	-	-	1	1	1	-					
CO4	-	1	-	1	1	-	-	1	1					
CO5	1	-	1	-	1	1	2	1	1					

Name & Sign of Program Coordinator	Sign & Seal of HoD

Effective from Session: 2	2020-21		
Course Code	BM553	Title of the Course	Advertising Management
Year	II	Semester	IV

Co-requisite

None

Course Objectives

To develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast-growing area of marketing

	Course Outcomes
CO1	To discuss the details of basic communication tools and methods in advertising
CO2	To discuss about various advertising concepts and publicity
CO3	To develop an understanding about creativity in advertising and various types of interactive media and its usage
CO4	To study the organization and know the role of advertising agencies.
CO5	To analyze the various issues in advertising and study the recent developments and regulations in advertising

None

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Communication Basics	Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; EKB model; Marketing communication mix; Integrated marketing communication – an introduction	8	CO1
2	Introduction to Advertising	Advertising - Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR Approach; Determination of Target Audience and positioning; Advertising budget – factors influencing budget decision and methods	8	CO2
3	Advertising Message and Media Decisions	Creativity and advertising; Creative process; Creative appeals and execution styles; Developing advertising copy for print ad - headline, body copy, logo, illustration, and layout. Media Decisions –Types of media, Advertising through the Internet and interactive media; Developing media plan; media selection and scheduling	8	CO3
4	Organization and Evaluation of Advertising Efforts	Centralized and decentralized systems; In-house agency arrangements; Advertising agencies – selection, compensation, and appraisal of the advertising agency; managing advertising agency relations; IMC services; Reasons for evaluating Advertising Effectiveness; Advertising testing process - Before and after advertising tests and techniques.	8	CO4
5	Advertising in India	Social and regulatory aspects of advertising in India. Recent developments and issues in advertising	8	CO5

Reference Books:

Pre-Requisite

Aaker, David A., Rajeev Batra, and John G. Mayers, Advertising Management, Pearson, 2018.

Ruchi Gupta, Advertising: Principles and Practice, S.Chand, 2017

S.A. Chunawala, Advertising, Sales & Promotion Management, Himalaya Publication, New Delhi 2016

Kavita Krishnamurthi & Nisha Rana, Advertising Management, Global Vision Publishing house, 2016

Neeru Kapoor, Concept Building Approach to Advertising and Personal Selling, Cengage, 2022

e-Learning Source:

https://www.youtube.com/watch?v=puxFAP0GZbg

https://www.youtube.com/watch?v=teQDiqxgg9w

		Course Art	ticulation Mat	trix: (Mappin	g of COs with	POs and P	SOs)		
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	2	1	2	1	1	1	-	2	-
CO2	2	2	2	1	1	2	-	3	1
CO3	3	3	2	1	-	3	-	3	-
CO4	3	2	1	1	-	3	-	3	-
CO5	2	3	1	1	-	2	-	2	-

Name & Sign of Program Coordinator	Sign & Seal of HoD



Effective from Session: 2020-21							
Course Code	BM554	Title of the Course	Customer Relationship Management	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives	To develop the conceptual and theoretical knowledge of customer relationship management						

	Course Outcomes
CO1	To understand the concept of Customer relationship management.
CO2	To develop and know about the process of CRM.
CO3	To analyze the strategy and planning of CRM.
CO4	To apply the tools of CRM
CO5	To know how to implement the CRM

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Concept and Applications	Introduction to CRM and eCRM What is the customer? How do we define CRM? CRM technology components, customer lifestyle, customer interaction. Difference between CRM and eCRM, features of eCRM	8	CO1
2	Process of CRM	Sales Force Automation (SFA) Definition and need of SFA, barriers to successful SFA functionality, the technological aspect of SFA, data synchronization, flexibility, and performance, reporting tools	8	CO2
3	Planning and Strategic forms of CRM	Enterprise Marketing Automation (EMA) Components of EMA, marketing campaign, campaign planning, and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management	8	CO3
4	Tools of CRM	Call center Meaning, customer interaction, functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration), web-enabling the call center, automated intelligent call routing, logging & monitoring	8	CO4
5	Implementations of CRM	Implementing CRM Pre-implementation, kick-off meeting, requirements gathering, prototyping and detailed proposal generation, development of customization, Power use beta test and data import, training, roll out and system hand off ongoing support, system optimization, follow up. Introduction to Application Service Provider (ASP), who are ASPs? Their role and function, advantages and disadvantages of implementing ASP. Impact of CRM on Marketing Channels Meaning, how does the traditional distribution channel structure support customer relationship, and emerging channel trends that impact CRM? Case Studies: 1. CRM at the speed of light by Paul Greenberg, YMH 2 nd edition. 2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition. 3. Customer Relationship Management by Kristin Anderson and Carol Kerr,TM	8	CO5

Reference Books:

M. Chaturvedi & A. Chaturvedi, Customer Relationship Management- An Indian Perspective, Excel Books, Inc. 2017.

Rai A. K, Customer Relationship Management, Prentice Hall India Learning Private Limited, 2015.

K. Govinda Bat, Customer Relationship Management, Himalaya Publishing House, 2017

Dr. Shamsher Singh, Customer Relationship Management, Himalaya Publishing House, 2018

Dr. M. Pandya Nayak, Customer Relationship Management, Himalaya Publishing House, 2020

e-Learning Source:

https://www.youtube.com/watch?v=T3cpQio764U

https://www.youtube.com/watch?v=6KLUm-Ych74

		Course Art	iculation Mat	rix: (Mappin	g of COs with	POs and P	SOs)		
PO-PSO									
CO									
CO1	1	1	2	1	1	1	-	2	-
CO2	2	2	2	2	1	1	-	2	-
CO3	2	3	3	2	1	2	-	2	-
CO4	2	2	2	2	-	2	-	2	-
CO5	2	3	3	3	ı	2	-	3	1

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Effective from Session: 2020-21							
Course Code	BM555	Title of the Course	Human Resource Policy and Practices	L	T	P	C
Year	II	Semester	IV	3	1	0	4
Pre-Requisite	None	Co-requisite	None				
Course Objectives		he main objective of this subject to introduce in M.Com is to let students familiar with human resource theories, sols and best practices and how are being utilized in the human resource field.					

	Course Outcomes
CO1	The students will learn about the objectives, Scope, Evolution, Development, and functions of HRM and Strategic HRM.
CO2	The students will learn about the concept, policies, and procedures of recruitment, selection, placement, training and
	development, and Career planning.
CO3	Students will understand the concept and application of theories of motivation, Job analysis, Job evaluation, and Performance
	appraisal.
CO4	Students will understand the procedure and policies relating to wage and salary administration, Incentives and Benefits, Employee
	health and safety, Employee discipline, and grievance-handling mechanisms.
CO5	It will enable students to understand the role of Industrial Relations in view of Trade Unionism, Collective bargaining,
	Employee empowerment and Worker's participation in Management.

Unit No.	Title of the Unit	Content of Unit	Contac t Hrs.	Mapped CO
1	Introduction	Definition, Objectives, Scope and functions of HRM- Evolution and Development of HRM-Environment of HRM-Strategic HRM – Human Resource planning and developing manpower strategies.	8	CO1
2	Recruitment	Recruitment and selection process – Placement, induction and Placement -staff training and Development -Career planning.	8	CO2
3	Motivation	Motivation and productivity theories of motivation, tools of motivation-Job description, analysis and evaluation-Motivation and job enrichment-Performance monitoring and appraisal.	8	CO3
4	Wages and Salary	Wage and salary administration -Incentives and Benefits-Employee health and safety -Employee discipline -Employee grievance handling.	8	CO4
5	Industrial Relation	Industrial Relations – Trade Unionism – Collective bargaining – Employee empowerment – Industrial democracy and Worker's participation in Management.	8	CO5

Human Resource Management, Text & Cases by K. Aswathappa.

Human Resource Management, by S. Khandkar, S. Chand Publications.

Personnel Management - Text & Cases, By C. B. Mamoria & V. S. P. Rao, Himalaya.

Human Resource Management by Gary Dessler, Pearson Education

S.S.Khanka, Human Resource Management, S.Chand & Co. Ltd., New Delhi, 2003

e-Learning Source:

https://onlinecourses.nptel.ac.in/noc21_mg21/preview

https://nptel.ac.in/courses/122105020

https://onlinecourses.nptel.ac.in/noc19_mg51/preview

		Course Art	iculation Mat	rix: (Mappin	g of COs with	POs and P	SOs)		
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	2	1	-	2	1	2	1	2	2
CO2	1	2	1	-	2	1	2	1	1
CO3	2	-	1	1	2	2	1	1	2
CO4	1	1	2	1	1	1	1	2	1
CO5	2	1	1	2	1	2	2	1	2

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation



Course	Code	BM556	Title of the Course	Training & Development	L	T	P	C
Year		II	Semester	IV	3	1	0	4
Pre-Rec	quisite	None	Co-requisite	None				
Course	Objectives			the modern concepts and techniques of training and development within organizations.	ent, tra	iner	styles	for
				Course Outcomes				
CO1				allenges, and forces influencing employees' Training and development	•			
CO2		~	· ·	g Models focused on Faculty, Customer, Matrix, Corporate Uni	•		uding	
	Business Emb	edded Model. They	will also understand the	role of training in HRD along with Training and development s	trategie	s.		
CO3	It will enable a	a student to identify t	he training needs, choose	e an appropriate method of conducting training, design training p	rogram	s and	l evalu	ıate
	training effect	iveness.						
CO4	Student will le	earn about training te	echniques and trainer's re	ole in training. Also they will understand Training styles, prepara	tion of	Trai	ning S	Site,
	Pre-Training (Communication, Fac	cilitation, Learning styles	s, and action research in training.				
CO5				ogramme types, Planning Processes, and Models of Career devel	opmen	t alo	ng	
	with emerging	g trends in training n	nethodologies.					
Unit No.	Title of	the Unit		Content of Unit	Cont act Hrs.	1	Mapp CO	
1	Introduction		History of training, Philo Scope, Challenges Force	sophy of training, Definition of training, Concepts of training: s influencing Training.	8		CO1	ĺ
2	Strategic Tra Dynamics	iming and its		els of training-Faculty, Customer, Matrix, Corporate University Model. Role of training in HRD, Training process & dynamics, at strategies.	7		CO2	2
3	Training need	ds Analysis I	Requirement Analysis, T Feam Work for conduct	The process and Approaches of TNA, Organizational Analysis, Cask, Knowledge, Skill and Ability Analysis, Person Analysis, ing TNA, Output of TNA. Methods of training, Designing of relopment of training systems Evaluation of training and	9		CO3	3
4	Trainer and	Fraining S	selecting and preparing the Fraining with focus on The Transfer with focus	I trainers role in training, Training styles-Selecting Trainer, he Training Site, Pre Training Communication, Facilitation of Trainee. Transfer Training Conditions Of Transfer, Facilitation on Organizational Intervention (Supervisor Support, Peer t, Reward System, Climate, etc.) Learning styles, Role of a n training.	8		CO4	1
5	Employee de career manaş	velopment and	levelopment programm	the Development, Development Planning Process. Types of e - seminar, conferences, symposia. Career Management-pment Emerging trends in training methodologies.	8		CO5	5
Referen	ce Books:							

Lynton & Pareek, Training & Development, 2017, New Delhi.

Michalak, Mapping the training program, 2015, New Delhi.

Blanchard, P. Nick, James W. Thacker and V. Anand Ram, Effective Training: Systems, Strategies, and Practices, Dorling Kindersley (India) Pvt. Ltd Noida 2017, India, New Delhi.

Rolf, P., and Udai Pareek, Training for Development, Sage Publications Pvt. Ltd New Delhi, 2015, India.

Prior, John, Handbook of Training and Development, Jaico Publishing House, Bombay 2018.

e-Learning Source:

Effective from Session: 2020-21

Course Code

https://onlinecourses.nptel.ac.in/noc22_hs63/preview

https://www.coursera.org/projects/training-and-development-with-eduflow

		Course A	Articulation Ma	atrix: (Mapping	g of COs with P	Os and PSO	s)		
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO									
CO1	-	-	1	1	-	-	-	1	-
CO2	1	1	1	1	1	1	-	-	-
CO3	1	-	1	1	-	1	-	1	-
CO4	-	-	-	1	1	1	-	1	-
CO5	1	-	-	1	1	1	-	1	-

1- Low Correlation; 2- Moderate Correlation; 3- Substantial Correlation

Sign & Seal of HoD
Name & Sign of Program Coordinator



Effective from Sessi	on: 2023-24							
Course Code	BM557	Title of the Course	Dissertation Project / Apprenticeship / Internship	L	T	P	C	
Year	II	Semester	IV	0	0	4	2	
Pre-Requisite	None	Co-requisite	None					
Course Objectives	To equip the s	equip the student with the knowledge of the actual functioning of the market and organization and problems						
Course Objectives	faced by them	for exploring feasible so	lutions and suggestions					

	Course Outcomes					
CO1	To systematically identify relevant theories and concepts, use appropriate methodologies and evidence, apply appropriate					
	techniques, and draw logical conclusions.					
CO2	To apply qualitative and/or quantitative evaluation processes to data collected from different sources.					
CO3	To understand and apply ethical standards of conduct in the collection and evaluation of data and other resources.					
CO4	To communicate research concepts and contexts clearly and effectively both in writing and orally.					

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Methodology	 Two classes per week are assigned in the timetable for the Dissertation Project. Notification to the students about their assigned dissertation project guides is made at the beginning of semester four which is also available on the website. The department also assigned two faculty members as coordinators who will take the classes (In this class students can remove their doubts and take extra advice for preparation of the dissertation project) The students will submit their Dissertation Project Topics in consultation with their respective guides in the set format available on the website. A schedule of presentation of the dissertation project during the assigned classes is provided to the students and guides. The students will present their dissertation in front of the panel The panel along with the respective guide will evaluate the student's performance for internal assessment based on research work and presentation. The students will prepare the Dissertation Project Report on the basis of guidelines and format available on the university website. The respective guides will evaluate the report and sign for the external viva voce exam. The Controller of Examination will announce the date of the Dissertation Project Viva -Voce examination The department nominates one external and one internal examiner, and one examiner will be nominated by the COE. The COE will give his approval on these nominations for conducting the Viva -Voce examination. Afterward, the coordinators will submit the final marks that will be forwarded to the Controller of the Exam for further processing. 		

Reference Books:

Geoff Farina; Francesco Erspamer; Caterina Mongiat Farina, How to Write a Thesis by Umberto Eco; 2015

William Waters, Destination Dissertation by Sonja K. Foss; William Waters, 2015

Steven R. Terrell, Writing a Proposal for Your Dissertation: Guidelines and Examples (Kindle Edition)

e-Learning Source:

Thesis/Dissertation Writing, Learn How to write Thesis/dissertation in just Five Lectures, Udemy, https://www.udemy.com/course/dissertationwriting/

Diploma in the Essentials of Thesis Writing, Learn practical skills for writing a cohesive and compelling thesis (dissertation) in this free online course. Publisher: Robert Baffour, Alisons, https://alison.com/course/the-essentials-of-thesis-writing

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)									
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	
CO										
CO1										
CO2										
CO3										
CO4										
CO5										

Name & Sign of Program Coordinator	Sign & Seal of HoD



Effective from Session: 2020)-21						
Course Code	BM558	Title of the Course	Comprehensive Viva Voce	L	T	P	C
Year	II	Semester	IV	0	0	0	0
Pre-Requisite	None	Co-requisite	None				1
Course Objectives	The objective	of this course is to judg	ge the understanding as well as application of the knowledge	gaine	d by the	e studen	ts
Course Objectives	by the end of	the second year of the c	ourse.				

	Course Outcomes
CO1	
CO2	
CO3	
CO1 CO2 CO3 CO4 CO5	
CO5	

Unit No.	Title of the Unit	Content of Unit	Contact Hrs.	Mapped CO
1	Guidelines	 The comprehensive viva voce is scheduled to be held at the end of IV Semester in second year This is also to see the articulation of what is being learnt by them and see their relevance in the practical field. The total marks of viva are 100. The internal marks will be awarded by taking the presentation of the students in the front of a panel of at least three faculty members to be appointed by Director/Principal of the college. The external marks will be awarded by the external examiner to be appointed by the examination division. 		
Keieren	ace Books:			
e-Lear	rning Source:			

	Course Articulation Matrix: (Mapping of COs with POs and PSOs)								
PO-PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO	101	102	103	104	103	1501	1502	1503	1504
CO1									
CO2									
CO3									
CO4									
CO5									

Name & Sign of Program Coordinator	Sign & Seal of HoD