

Centre for Distance and Online Education (CDOE)



PROGRAMME PROJECT REPORT (PPR)  
FOR  
MASTER OF COMMERCE (M.Com.)

SIKKIM MANIPAL UNIVERSITY  
CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

*[Signature]*  
Samuel  
Asst. Director, CDOE



**SMU** SIKKIM  
MANIPAL  
UNIVERSITY

Established under the Sikkim Manipal University Act, 1973 and recognised under 2(f) of the UGC Act, 1956





**Sikkim Manipal University**

**Vision**

Global Leadership in Human Development, excellence in Education and Healthcare

**Mission**

Develop professionals of excellent calibre in the field of Health Sciences, Engineering, Management, Medical Biotechnology, Basic and Social Sciences, with a humane approach, capable of shouldering the responsibility of building the nation and be globally competent.

**Centre for Distance and Online Education**

**Vision**

Empowering tomorrow's global learners through accessible, innovative, and inclusive online education.

**Mission**

To foster a dynamic virtual learning environment that transcends boundaries, leveraging technology and pedagogical excellence to cultivate personalized, lifelong learning experiences for diverse communities worldwide



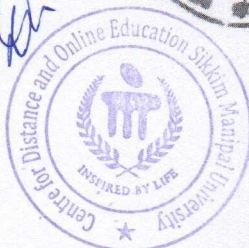


**PROGRAMME PROJECT REPORT**  
**MASTER OF COMMERCE (M.Com.)**  
**CENTRE FOR DISTANCE AND ONLINE EDUCATION**  
**(CDOE)**  
**SIKKIM MANIPAL UNIVERSITY**





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## PROGRAMME PROJECT REPORT (PPR)

### Introduction

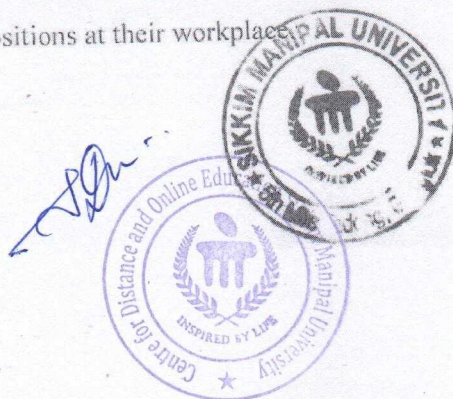
At every step in one's life, one needs to transform, to compete, and improve. In today's dynamic business environment, being acquainted with concepts is not enough. It is essential to acquire and constantly upgrade knowledge about various dimensions of accounting and finance along with the fundamentals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

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

### 1. Programme's Mission and Objectives

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

- The basic objective of the Online M.Com programme is to provide advanced and practical knowledge of the finance stream for making participants more competent to occupy key operational positions at their workplaces.





- To impart the latest and relevant knowledge of Financial Analysis.
- To develop the right kind of values and attitudes to function effectively in the competitive environment of financial analysis.
- To understand aspects that influence trade and business.

## **2. Relevance of Programme with Sikkim Manipal University, Mission and Goals**

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

### **Vision**

To transform the hidden potentialities of the global learners into realities in the field of Commerce.

### **Mission**

To foster a dynamic virtual learning environment the transcends boundaries, leveraging technology and pedagogical excellence to cultivate personalized, lifelong learning experiences for diverse communities worldwide and to equally understand the commercially varied concepts and theories of the subject.

## **3. Nature of Prospective - Target Group of Learners**

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

This Online programme has been designed for conventional learners, as well as working professionals and other individuals aspiring to acquire knowledge and associated academic credentials. Considering that all candidates interested in pursuing a degree may not be able to afford the same through a campus mode for reasons of paucity of time or financial constraints, online delivery is a feasible option to enable them to acquire knowledge and skills. Delivery through this mode also contributes towards Gross Enrolment Ratio (GER) of 50% by 2035, as envisaged by the Government of India.

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





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

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

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

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

#### 5. Instructional Design

##### 5.1. Curriculum design

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





## 5.2. Programme structure and detailed syllabus

### 5.2.1 Programme Structure

		SUBJECT CODE	SUBJECT NAME	CREDIT	CREDITS	TOTAL CREDITS	
SEMESTER I							
Core	Core	MCOMC101	Management Concepts and Organizational Behaviour	4	20	20	
		MCOMC102	Marketing Management	4			
		MCOMC103	Financial Accounting & Reporting	4			
		MCOMC104	Economics for Managers	4			
		MCOMC105	Corporate Financial Management	4			
SEMESTER II							
Core	Core	MCOMC201	Advanced Corporate Accounting	4	20	20	
		MCOMC202	Business and Economic Laws	4			
		MCOMC203	Cost Analysis & Control	4			
		MCOMC204	Human Resource Management	4			
		MCOMC205	Audit & Assurance	4			
SEMESTER III							
Core	Core	MCOMC301	Business Ethics and Corporate Governance	4	12	20	
		MCOMC302	Strategic Management	4			
		MCOMC303	Management Accounting	4			
Specialization	FIN	MCOMF304	Management of Financial Services	4	8		
		MCOMF305	Security Analysis and Portfolio Management	4			
	MKT	MCOMM304	E-Business	4	8		
		MCOMM305	Consumer Behaviour	4			
SEMESTER IV							
Core	Core	MCOMC401	Research Methodology and Statistical Analysis	4	12	20	
		MCOMC402	Project Work	8			
Specialization	FIN	MCOMF403	Corporate Tax Laws & Planning	4	8		
		MCOMF404	Merger and Acquisitions	4			
	MKT	MCOMM403	International Marketing	4	8		
		MCOMM404	Advertising Management and Sales Promotion	4			
TOTAL CREDITS							80

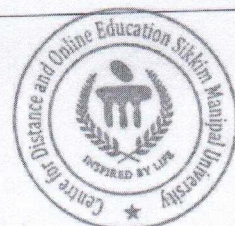
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### 5.2.2 Detailed Syllabus

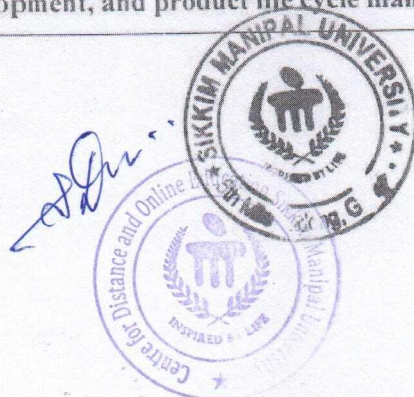
SEMESTER I		
No of units	Course Code: MCOMC101	Management Concepts and Organizational Behaviour; Credits: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. Define the nature and scope of management, understand the relationship between management and administration, and evaluate management as a science or an art.</li> <li>2. Identify and describe the roles, functions, and skills of managers, including their interpersonal, informational, and decisional roles.</li> <li>3. Analyze the historical development of management thought, with a focus on the contributions of F.W. Taylor, Henri Fayol, and Peter Drucker to various management theories and concepts.</li> <li>4. Apply the principles of planning, decision-making, organizing, staffing, and leading in an organizational context, and recognize the importance of control as a feedback system.</li> </ol>	
1	Introduction to management and management process: Introduction, Importance of Management, Evolution of Management Thought, Principles of Management, Management Process/Functions, and a System View.	
2	Managerial Roles, Functions and Skills Function of management, interpersonal, informational and Decisional roles of a manager. Development of Management Thought Historical background that forms the base for various management theories and concepts, contribution made by F.W Taylor, Henri Fayol and Peter Drucker.	
3	Planning and decision making: Introduction, Importance of Planning, Types of Planning, Steps in Planning, Decision Making, Model in Planning and Decision Making. "Organizing and staffing: Introduction, Importance of Organizing, Types of Organizations, Organizational division and span of control, Types of Departmentation, Staffing and its importance in the organization, Line and staff concept, Staffing concept and HR Management".	
4	Leading: Introduction, Comparison and Contrasting of Directing and Leading, Characteristics of Leading, Importance of Leading, Functions of Leading.	
5	Controlling: Introduction, Importance and Process, Critical Control Points. Control as a feedback system, Prerequisites of Effective Control, Control Techniques, IT Enabled 'Controls' and its Challenges.	
6	Communication Various means of communication, that is, oral, written and non-verbal communication.	





7	Individual level behavioural variables – 1 (Personality, Perception): Introduction, Personality, Definition and Determinants, Personality Traits, Personality Attributes affecting OB, Definition, Importance and Factors Influencing Perception, Perception and Making Judgment about Others.
8	Individual level behavioural variables – 2 (Values, Attitudes and Emotions): Introduction, Values, Attitudes, Definition and Concept of Emotions, Emotional Intelligence, Indian Perspective on EI.
9	Individual level behavioural variables – 3: Introduction, Learning and its Applications in Organizations. Definition and Importance of Motivation, Early Theories in Motivation, Contemporary Theories in Motivation, Motivational Tools in Organization.
10	Group level behavioural - 1 (The group): Introduction, Concept of Groups, Stages of Group Formation and Group Process, Work Group Behaviour, Factors that Affect Group Behaviour, Implications of Group Process for Organizations.
11	Group level behavioural- 2 (The team): Introduction, Definition and Overview of a Team, Seventeen Characteristics of an Effective Team, Designing a Team –Team Wheel, Key Issues in Team Building, The Seven Step of Intact Team Building, Cross Functional Teams.
12	Group level behaviour- 3 (Leadership): Introduction, Overview of Leadership, Role of Leadership in Contemporary Business, Theories of Leadership, Contingency Theories of Leadership, New Leadership Theories.

No of units	Course Code: MCOMC102	Marketing Management; Credits: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. Define and explain the concept of marketing, including its origin, scope, and importance in business.</li> <li>2. Analyze the various marketing concepts, such as exchange concept, production concept, sales concept, modern marketing concept, and societal marketing concept, and assess their impact and applicability in real-world marketing scenarios.</li> <li>3. Evaluate the significance of consumer behaviour study, including understanding important definitions, determinants of consumer behaviour, types of buying decisions, and stages of the buying process.</li> <li>4. Identify and describe the components of the marketing mix, its evolution, and the additional components in the mix, and assess its importance in making effective marketing decisions.</li> <li>5. Understand and analyse various aspects of product management, including product decisions, development and lifecycle strategies, product branding, new product development, and product life cycle management.</li> </ol>	





1	Introduction to Marketing Management: Introduction, Market and Marketing, the Exchange Process, Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations.
2	The Marketing Process: Introduction, Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control.
3	Marketing Environment: Introduction, Environmental Scanning, Analysing the Organization's Microenvironment, Company's Macro Environment, Differences between Micro and Macro Environment, Techniques of Environment Scanning.
4	Consumer buying behavior: Introduction, Characteristics, Types of Buying Decision Behaviour: Henry Assael Model, Consumer Buying Decision Process, Buyer Decision Process for New Products, Buying Motives, Buyer Behaviour Models.
5	Business Buyer Behaviour: Introduction, Characteristics of Business Markets, Differences between Consumer and Business Buyer Behaviour, Buying Situations in Industrial/Business Market, Buying Roles in Industrial Marketing, Factors that Influence Business Buyers, Steps in Business Buying Process.
6	Segmentation, Targeting and Positioning: Introduction, Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, The Process of Market Segmentation, Basis for Segmenting Consumer Markets, Targeting (T), Market Positioning (P).
7	Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, New Product Development, Product Life Cycle (PLC).
8	Product Management-Brand and Branding Strategy: Introduction, Brand and Branding, Advantages and disadvantages of branding, Brand Equity, Brand Positioning, Brand Name Selection, Brand Sponsorship, Brand Development.
9	Pricing: Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes.
10	Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling.





11	Promotion Management-Managing Non-Personal Communication Channels: Introduction, Integrated Marketing Communications (IMC), Communication Development Process, Budget Allocation Decisions in Marketing Communications, Introduction to Advertising, Fundamentals of Sales Promotion, Basics of Public Relations and Publicity Personal Communication Channels: Introduction, Personal Selling, Sales Management Basics, HR Practices in Sales Management, Evaluation of Training, Personal Selling Process, Direct Marketing.
12	Marketing Research: Meaning and scope of marketing research; Marketing research process.

No of units	Course Code: MCOMC103	Financial Accounting & Reporting; Credits: 4
Learning Objectives:		<ol style="list-style-type: none"> <li>1. The objective of this course is to develop conceptual understanding of the fundamentals of financial accounting system this processes transactions and other events through a book-keeping mechanism to prepare financial statements.</li> <li>2. To impart skills in accounting for recording various kinds of business transactions.</li> <li>3. To learn about the differences in financial statement preparation, measurement &amp; presentation.</li> <li>4. To gain a sound understanding of recognition, measurement and reporting issues for business combinations, partnerships and foreign operations.</li> </ol>
1		Introduction to Financial Accounting: Concepts, Conventions, Principles, Conceptual framework of financial reporting. Accounting Standards: History, Accounting Standards- Indian Accounting Standards, US GAAP, International Standards, Relative view of Indian Accounting Standards, US GAAP and International Standards.
2		Income Statements and Balance sheet.
3		Accounting for corporate entities, preparation of Financial Statements for corporate entities.
4		Consolidation of Financial Statements of Holding Companies and its subsidiary companies. Investment in another entity constitutes a subsidiary or an associate relationship in accordance, exemptions to parent entity from preparing consolidated financial statements.
5		Preparation of the consolidated statement of financial position and statement of comprehensive income in accordance with relevant IndAS/ IFRS for a group comprising of one or more subsidiaries (being either wholly or partially directly owned) or associates, including interests acquired part way through an accounting period.
6		Application of IFRS for generating appropriate accounting entries in respect of reporting performance, principles and first time adoption of IFRS.






7	Accounting for taxation, employee benefits, non-current assets. Accounting for government grants, inventory and events after reporting period.
8	Ethical Accounting: Principles/ codes of ethics in accounting, Ethical dilemma- resolving ethical dilemma.
9	The provisions of relevant international accounting standards/ Indian GAAP in respect of the recognition and measurement of revenue, leases, financial instruments.
10	Share based payments- equity and cash settled share payment transactions, and deferred taxation
11	Adoption of relevant accounting policies and Accounting estimates: Impairment of non-current assets, Bad debts, Provision for obsolete and slow-moving stock, Provision for pension benefits, Depreciation.
12	Recent developments in financial accounting and reporting in India- Sustainability reporting, Triple Bottom line, CSR reporting, Fair value measurement, and Integrated reporting.

Unit No	Course Code: MCOMC104	Economics for Managers; Credits: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. To understand the basic concept of economics, comprehend the complex business situations and develop the skill to identify the tools and techniques provided by the economics to solve the problems.</li> <li>2. Analyse consumer behaviour and interpret consumer decision making in terms of utility of the product and the consequential demand and supply for the product and services.</li> <li>3. Analyse the interrelationship among different types of cost and revenue, production functions and decide the best-suited level of production</li> <li>4. Describe the features of different types of market and decide the price and output under various market situations</li> <li>5. Understand and analyse certain macro-economic concepts along with their relevance for economic decision making.</li> </ol>	
1	Meaning and Importance of Managerial Economics: Introduction, Meaning, Scope of Managerial Economics, Importance of the study of Managerial Economics, Two Major Functions of a Managerial Economist.	
2	Demand Analysis: Introduction, Meaning and Law of Demand, Elasticity of Demand. Demand Forecasting: Introduction, Meaning and Forecasting, Level of Demand Forecasting, Criteria for Good Demand Forecasting, Methods or Techniques of Demand Forecasting, Survey Methods, Statistical Methods, Demand Forecasting for a New Product; Theory of Consumer Choice.	







3	Supply & Market Equilibrium: Introduction, Meaning of Supply and Law of Supply, Exceptions to the Law of Supply, Changes or Shifts in Supply. Elasticity of supply, Factors Determining Elasticity of Supply, Practical Importance, Market Equilibrium and Changes in Market Equilibrium.
4	Production Analysis: Introduction, Meaning of Production and Production Function, Cost of Production. Cost Analysis- Introduction, Types of Costs, Cost-Output Relationship: Cost Function, Cost-Output Relationships in the Short Run, and Cost-Output Relationships in the Long Run.
5	Revenue Analysis and Pricing Policies- Introduction, Revenue: Meaning and Types, Relationship between Revenues and Price Elasticity of Demand, Pricing Policies, Objectives of Pricing Policies, Pricing Methods.
6	Price Determination under Perfect Competition- Introduction, Market and Market Structure. Perfect Competition, Price-Output Determination under Perfect Competition, Short-run Industry Equilibrium under Perfect Competition, Short-run Firm Equilibrium under Perfect Competition. Long-run Industry Equilibrium under Perfect Competition, Long-run Firm Equilibrium under Perfect Competition.
7	Pricing Under Imperfect Competition- Introduction, Monopoly, Price Discrimination under Monopoly, Bilateral Monopoly, Monopolistic Competition, Oligopoly, Collusive Oligopoly and Price Leadership, Duopoly, Industry Analysis.
8	Macro Economics and some of its measures- Introduction, Basic Concepts, Macroeconomic Ratios, Index Numbers, National Income Deflators.
9	Consumption Function and Investment Function- Introduction, Consumption Function, Investment Function, Marginal efficiency of capital and business expectations, Multiplier, Accelerator.
10	Stabilization Policies-Introduction, Economic Stability, Instruments of economic Stability, Monetary Policy, Fiscal Policy, Physical Policy or Direct Controls.
11	Business Cycle- Introduction, Meaning and Features, Theories of Business Cycles, Measures to Control Business Cycles, Business Cycles and Business Decisions.
12	Inflation and Deflation: Inflation - Meaning and Kinds, Measures to Control Inflation, Deflation.






No of units	Course Code: MCOMC105	Corporate Financial Management; Credits: 4
Learning Objectives:	1. Understand the fundamental concepts and goals of financial management, including financial planning, time value of money, valuation of bonds and shares, and cost of capital.	
	2. Analyze the factors affecting capital structure and leverage, and evaluate the different theories related to capital structure decisions.	
	3. Apply the principles of capital budgeting, including the importance of capital expenditure decisions, investment evaluation, and various appraisal criteria.	
	4. Discuss the significance of working capital management, including the components of current assets and liabilities, approaches for managing working capital, and estimation techniques.	
1	Financial Management: Introduction, Meanings and Definitions, Goals of Financial Management, Finance Functions, Interface between Finance and other Business Functions.	
2	Time Value of Money: Introduction, Rationale, Future Value, Present Value.	
3	Valuation of Bonds and Shares: Introduction, intrinsic value, book value, Valuation of Bonds, Valuation of Shares.	
4	Cost of Capital: Introduction, Meaning of Cost of Capital, Cost of Different Sources of Finance, Weighted Average Cost of Capital.	
5	Leverage: Introduction, Operating Leverage, Application of operating leverage, Financial Leverage, Combined Leverage.	
6	Capital Structure: Introduction, Features of an Ideal Capital Structure, Factors Affecting Capital Structure, Theories of Capital Structure.	
7	Capital Budgeting: Introduction, Importance of Capital Budgeting, Complexities Involved in Capital Budgeting Decisions, Phases of Capital Expenditure Decisions, Identification of Investment Opportunities, Rationale of Capital Budgeting Proposals, Capital Budgeting Process, Investment Evaluation, Appraisal Criteria.	
8	Working Capital Management: Introduction, Components of Current Assets and Current Liabilities, Concepts of Working Capital, Objective of Working Capital Management, Need for Working Capital, Operating Cycle, Determinants of Working Capital, Approaches for Working Capital Management, Estimation of Working Capital.	






9	Cash Management: Introduction, Meaning and Importance of Cash Management, Motives for Holding Cash, Objectives of Cash Management, Models for Determining Optimal Cash Needs, Cash Planning, Cash Forecasting and Budgeting.
10	Inventory Management: Introduction, Role of Inventory in Working Capital, Characteristics of inventory, Purpose of Inventory, Costs Associated with Inventories, Inventory Management Techniques, Importance of Inventory Management Systems.
11	Receivable Management: Introduction, Costs Associated with Maintaining Receivables, Credit Policy Variables, Evaluation of Credit Policy.
12	Dividend Decisions: Introduction, Traditional Approach, Dividend Relevance Model, Miller and Modigliani Model, Stability of Dividends, Forms of Dividends, Stock Split.

SEMESTER II		
No of units	Course Code: MCOMC201	Advanced Corporate Accounting; Credits: 4
Learning Objectives:	1. To make students understand the financial statements of company within the framework of Ind AS. 2. To make them develop a process for issue and redemption of shares. 3. To understand the construction of the restructured capital structure in the financial statement of companies. 4. To calibrate the procedure involved in Amalgamation of companies.	
1	Final Accounts of Joint Stock companies- Statements as per The Companies Act 2013, Managerial Remuneration, Disposal of profits.	
2	Valuation of Goodwill- Accounting for Goodwill , Valuation of Non- purchased Goodwill- Average Profit Method, Super Profit Method, Capitalisation of Average Profit Method, Capitalisation of Super Profit Method.	
3	Valuation of Shares and Business- Factors affecting valuation of shares, Asset Backing Method, Yield Valuation Method.	
4	Inter- company Balance – Unrealized Inter-company profits – Revaluation of assets and liabilities	
5	Issue of shares, Forfeiture, Re-issue, issue of shares for consideration other than cash, over- under subscription, pro-rata allotment.	
6	Bonus Shares – Issue, Journal Entries, Implications	
7	Buyback of Shares & Redemption of Preference Shares- Objectives, Benefits, Sources, Basic conditions and limits for Buyback of Shares, Rules relating to Redemption of Preference shares, conditions for Redemption of Preference Shares, Method.	






8	Issue of Debenture- Features, Factors to be considered for Issue of Debentures, Types of Debentures, Issue of Debenture under companies Act 2013, SEBI, Presentation of Debenture in the Balance Sheet.
9	Accounting for Corporate Restructuring – Internal Reconstruction- Meaning, Objectives, Reduction of Share Capital under the companies Act 2013, Forms of Reduction
10	Accounting for Corporate Restructuring -External, Mergers and Amalgamation
11	Accounting for liquidation of companies – Preparation of Statement of Affairs – Deficiency/Surplus Account, Liquidator's Final Statement of Account – Receiver's Statement of Accounts
12	Human Resources Accounting – Objectives – Methods of valuation - Advantages and Disadvantages, Social and Environmental Accounting

No of units	Course Code: MCOMC202	Business and Economic Laws; Credits: 4
Learning Objectives:		<ol style="list-style-type: none"> <li>1. To understand the basic concepts of laws related business while starting and operating a business.</li> <li>2. To develop the capabilities to comprehend and interpret the legal aspect of business situation(s).</li> <li>3. To recognize and ethically resolve the real time legal problems which may arise in day-to-day business operations.</li> <li>4. To effectively communicate the legal formalities and compliances required at various stages and phases of business life cycle.</li> </ol>
1		Introduction to Business Law: Introduction, Meaning and Nature of Law, Sources of Indian Law, Legal Environment of Business, Mercantile Law, Some Basic Legal Concepts, Essentials of Law
2		Contract Act: Introduction, Objectives, Definition of a Valid Contract, Offer and Acceptance, Capacity to Contract, Consent, Consideration, Classification of Contracts, Performance of Contracts, Discharge of Contracts, Breach of Contract and Void Agreements, Quasi Contracts, Freedom to Contract. Contracts of Guarantee and indemnity: Introduction, Contract of Indemnity, Contract of Guarantee, Kinds of Guarantee, Creditor, Surety. Contracts of Bailment and Pledge: Introduction, Bailment and its Kinds, Definition of bailment, Kinds of bailment, Bailor and Bailee, Termination of Bailment, Finder of Lost Goods, Pledge or Pawn, Pledge by Non-owners, Pledgor and Pledgee. Contract of Agency: Introduction, Agent and Agency, Kinds of Agencies,








	Classification of Agents, Duties and Rights of Agents, Principal's Duties to the Agent and his Liability to Third Parties, Personal Liability of Agent, Termination of Agency, Power of Attorney.
3	Partnership Act: Introduction, Meaning and Nature of Partnerships, Registration of Firms, Partnership Deed, Relations of Partners to One Another, Relations of Partners to Third Parties, Types of Partnerships, Changes in a Firm, Dissolution
4	Sales of Goods Act: Contract of sale, Goods and their classification, Meaning of price, Conditions and Warranties, Passing of property in goods, Transfer of title by non- owners, Performance of a contract of sale, Unpaid seller and his rights, Remedies for breach of contract
5	Negotiable Instruments Act: Negotiable instruments, Promissory notes, Bills of exchange, Cheques, Negotiation, Presentment, Dishonour, Crossing of cheques, Paying banker
6	Banking and Insurance Law- Introduction, Control and Regulation of Banking, Insurance in India, Regulation of Insurance Sector, Reserve Bank of India, 1934, IRDA Act, 1999, LIC Act, 1956
7	Consumer Protection Act-Introduction, Definitions, Rights of Consumers, Nature and Scope of Complaints, Remedies Available to Consumers, Consumer Protection Act, 2019 vs 1986
8	The Competition Act- Introduction, Definitions, Enquiry into Certain Agreements and Dominant Position of Enterprise and Combinations, Miscellaneous Provisions, Finance, Accounts and Audit. MRTP Act, 1969
9	The Foreign Exchange Management Act- Introduction, Definitions, Regulation and Management of Foreign Exchange, Authorized Person, Contravention and Penalties [Sections 13-15], Adjudication and Appeal [Sections 16-35], Directorate of Enforcement, Miscellaneous Provisions
10	The Companies Act: Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, General Meetings and Proceedings, Auditor, Winding up, Types and Provisions of Company's Act, 2013 Securities and Exchange Board of India Act, 1992
11	Right to Information- Introduction, Right to Information Act, 2005, Information Technology Act, 2000, Electronic Governance, Secure Electronic Records and Digital Signatures, Digital Signature Certificates, Cyber Regulations Appellate Tribunal, Offences, Limitations of the Information Technology Act, 2000
12	Intellectual Property Laws- Introduction, Legal Aspects of Patents, Filing of Patent Applications, Rights from Patents, Infringement of Patents, Penalty and Trademark Infringement, Legal Protection for Trade Secrets, Infringement of Geographical Indications and Remedies for Infringement, Copyright and its Ownership, Infringement of Copyright, Civil Remedies for Infringement.

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No of units	Course Code: MCOMC203	Cost Analysis & Control; Credits: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. Understand the basic concepts of cost accounting, its relevance, analysis of costs for decision making and overhead analysis.</li> <li>2. Comprehend the concepts of cost and revenue relevant to pricing and product decisions, analyse short-term pricing and product decisions using CVP analysis and learn different pricing strategies followed in PLC.</li> <li>3. Prepare various costing schedules for analysis of cost and its calculation and pricing of products and activities for decision making.</li> <li>4. Understand the techniques for analysing and managing costs for competitive advantage and apply the techniques of activity-based management in identifying cost drivers/activities.</li> <li>5. Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business.</li> </ol>	
1	Overview of Cost Accounting Concepts and Practices: Different types of Cost, Cost centre, Cost unit. Cost Standards for General Cost Accounting Practices, Cost classification, Objective of measurement of Direct and Indirect Cost.	
2	Overhead Costing-I: Meaning, Classification and Methods of Segregating overheads. Allocation, Apportionment and Absorption of Overhead, Over or Under Absorption of Overheads.	
3	Costing Techniques and Methods of Control.	
4	Marginal Costing versus Absorption Costing Technique.	
5	Break even analysis, multiple Break Even, Differential cost analysis, Break even charts.	
6	Cost control for management decisions – relevant costing, key factor decision, optimization of product mix decisions and pricing decision	
7	Specific purpose decisions: make or buy; own or lease, repair or replace, sale of scrap, accept or reject new order	
8	Competitive pricing as marketing strategies, pricing for lowest bid tenders, pricing for export sales versus domestic sales.	
9	Activity Based Costing (ABC): Modern production environment, problems with traditional costing, Activity Based Costing, identifying activities and cost drivers, calculation of full production cost using ABC and relevance of ABC.	






10	Other costing techniques: Joint product and by-product costing and throughput costing. Environmental Costing: Introduction, role and significance of environmental costing.
11	Just in Time System (JIT): Introduction, Advantages and Disadvantages of JIT, Elements of JIT, Costs associated with JIT, Cost control in JIT
12	Total Quality Management: Introduction, Stages in TQM implementation, Benefit of TQM, Principles of TQM, Strategies to Implement TQM, Quality Cost in TQM, Advantages and Disadvantages of TQM.

No of units	Course Code: MCOMC204	Human Resource Management; Credits: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. Understand Human resource Management and its relevance in an organization.</li> <li>2. Understand the process of recruitment, selection &amp; forecasting technique and talent management in organizations for skill development.</li> <li>3. Apply techniques of recruitment and selection.</li> <li>4. Learn about Performance management, performance appraisal technique, training, succession planning and career development and their implementation.</li> <li>5. Design and formulate various HRM processes such as Recruitment, Selection, Training, Development, Performance appraisals and Reward Systems, Compensation Plans and Ethical Behaviour.</li> </ol>	
1	Introduction to Human Resource Management: Introduction, Concept of Human Resource Management, Scope of Human Resource Management, History of Human Resource Management, Function of Human Resource Management, Role of HR Executives. HRM in India: Introduction, Changing Role of Human Resource in India, Globalization, Its Impact on HR.	
2	Human Resource Planning: Process of Human Resource Planning, Need for Human Resource Planning, HR Forecasting Techniques, Successful Human Resource Planning.	
3	Recruitment and Selection: Concept of Recruitment, Factors Affecting Recruitment, Sources of Recruitment, Recruitment Policy, Selection, Selection Process, Application Forms, Selection Test, Interviews, Evaluation, Placement, Induction.	
4	Training and Management Development: Meaning of Training, Area of Training, Methods of Training, Concept of Management Development, Management Development Methods, Differences Between Training and Development, Evaluation of Training and Management Development.	
5	Employee Career Planning and Growth: Concept of Employee Growth, Managing Career Planning, Elements of a Career Planning Programme, Succession Planning.	







6	Performance Appraisal: Concept and Need for Performance, Reviews, Overview of Performance Appraisal, Types of Appraisal Methods, 360-degree appraisal, Benefits. Compensation Management: Wage and Salary Administration, Managing Wages, Concept of Rewards and Incentives, Managing Benefits in Organisations.
7	Job Evaluation: Concept of Job Evaluation, Objectives, Techniques, Advantages and Limitations, Introduction to Competency.
8	Human Resource Information System: Introduction, Concept, Components, Types, Application, Implementation, Benefits, Impact.
9	Job Analysis and Design: Concept of Job Analysis and Design, Process of Job Analysis, Methods of Job Analysis, Job Analysis Information, Concept of Job Design.
10	Employee Misconduct and Disciplinary Procedure: Meaning and Objectives of Discipline, Principles for Maintenance of Discipline, Basic Guidelines of a Disciplinary Policy, Disciplinary Action – Penalties, Procedure for Disciplinary Action.
11	Grievance and Grievance Procedure: Concept of Grievance, Causes of Grievances, Forms and Effects of Grievance, the Grievance Handling Procedure, Need for Grievance Redressal Procedure. Employee Welfare and Working Conditions: Concept of Employee Welfare, Welfare Measures, Types, Employee Welfare Responsibility, the Business Benefits of Employee Welfare Activities.
12	Emerging Trends in HRM: Competency Mapping, Business Process Outsourcing, Right Sizing of Workforce, Flexi time, Talent Management, Employee Engagement.

No of units	Course Code: MCOMC205	Audit & Assurance; Credits: 4
Learning Objectives:	1. To develop an understanding of the concepts in Auditing. 2. To develop understanding on the Generally accepted auditing procedures and techniques and skill. 3. To develop the ability to apply the same in audit and attestation engagements.	
1	Introduction: Meaning and objectives of Audit, Nature, Types of audit and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines. Type of Audit: Internal Audit, Financial Audit, Cost audit, Environmental audit.	

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2	Audit Strategy, Audit Planning and Audit Programme, Auditing engagement: Overall Audit Strategy to develop Audit Plan, Factors of Audit planning, Audit plan and Programme Audit programme, Control of quality of audit work- Delegation and supervision of audit work.
3	Audit Documentation and Audit Evidence: Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence. Methods of Obtaining Audit Evidence: Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by Management as Audit Evidence, Documentation of Representation by Management.
4	Risk assessment: Concept of Risk Based Audit, Internal Control and Risk Assessment. Components of Audit Risk, review of the systems of Internal Control. Reporting to clients on Internal Control weaknesses.
5	Internal Control: Nature, Scope, Objectives of Internal Control – Distinction between Internal Control, Internal Check and Internal Audit; Evaluation of Internal Control Procedures, Techniques, Co-ordination between Internal Audit and External Audit. Internal control questionnaire, Internal control check list, Framework of Reporting of Internal Control.
6	Detection of Errors, Fraud and Responsibilities of the Auditor.
7	Standards on Auditing and Guidance Notes: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board. Standards on Auditing issued by the ICAI; Guidance Note(s) on - Audit of Fixed Assets, Audit of Inventories, Audit of Investments, Audit of Debtors, Loans and Advances, Audit of Cash and Bank Balances, Audit of Miscellaneous Expenditure, Audit of Liabilities, Audit of Revenue, Audit of Expenses, and provision for proposed dividends.
8	Audit in an Automated Environment Special aspects of CIS (computerized Information system) Audit Environment, Internal Audit in an EDP environment, Audit planning in Computerized environment Need for review of internal control. Approach to audit in CIS Environment. Computer assisted audit techniques (CAATS).
9	Audit of Items of Financial Statements: Study and Evaluation of accounting system and related internal control in connection with Audit of receipt & payments, Audit of Purchases & Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger.

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10	Company Audit: Audit of Shares, Eligibility, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Remuneration of Auditors, Powers and duties of auditors, Branch audit, Joint audit, Reporting requirements under the Companies Act 2013. CARO - Companies (Auditors Report) order 2020. Secretarial Audit of Companies: Need, Objectives of Secretarial Audit, scope of secretarial audit, Appointment of secretarial auditor, power to secretarial auditor, Professional responsibility, Secretarial Audit Report.
11	Special points in audit of different types of undertakings: Educational institutions, Hotels, Clubs, Hospitals, Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.
12	Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

SEMESTER III		
No of units	Course Code: MCOMC301	Business Ethics & Corporate Governance; Credits: 4
Learning Objectives:	<b>1. To make students understand fundamentals Business Ethics and Code of Conduct in Business.</b> <b>2. To understand the Indian Ethos, Sanskaras and Self-Management Practices.</b> <b>3. To make students learn and apply the concepts of good corporate governance and investor protections.</b> <b>4. To make students aware of different laws and practices of corporate governance.</b>	
1	Business Ethics: Definition of Business Ethics, Nature, Scope and Purpose of Ethics.	
2	An Overview of Ethics: Concept, Nature, Characteristics, Principles of Ethics, Approaches to Ethical standards.	
3	Importance of Ethics & Moral standards; Ethics & Moral Decision Making, managerial values and attitudes.	
4	Ethical Principles in Business, Ethics and Business System: Markets, Environment, Trade, Consumer Protection, Professional Ethics in Journalism, Professional ethics for Lawyers, Physicians, Engineers, Accountants.	
5	Ethical Issues related to Advertisements, Finance, Investment, Technology.	
6	Ethics and Business: Codes of conduct, Ethical Dilemmas Introduction to codes of conduct and Ethical Dilemmas, Some major unethical business Practices	
7	Indian Ethos: Relevance of Bhagvad Gita in Management, Doctrine of Karma i.e. Nishkama Karmayoga. Theory of Sanskaras, & Self-Management.	






8	Aldrin Cadbury Committee, Gandhian Principle of Trusteeship.
9	Corporate Governance: Concept of corporate governance – importance - Corporate governance and agency theory.
10	Benefits of good corporate governance, Corporate Governance and Code of Corporate Practices, Corporate Governance System Worldwide and Indian Perspective.
11	Corporate Disclosure and Investor Protection in India. Corporate Governance and Professional Ethics, Issues in Business Ethics and Corporate Governance. Corporate Governance and the Role of Board of Directors (BOD). Types of Boards and Board Committees, Changes in corporate governance issues as per new Companies Act 2013.
12	Corporate Social Responsibility: Concept, Paradoxes in CSR, CSR as Public Relation Tool, Provisions of Companies Act, 2013 regarding CSR, Companies (Corporate Social Responsibilities Policy) Rules, 2014


No of units	Course Code: MCOMC302	Strategic Management; Credits: 4
Learning Objectives:	<b>1. To describe the concept of business strategy.</b> <b>2. To discuss the role of strategic management in policy making.</b> <b>3. To explain the need for strategic analysis and environmental scanning.</b> <b>4. To understand issues in strategy implementation.</b> <b>5. To understand the concept of strategic leadership and competitive advantage.</b>	
1	Introduction to Strategic Management: Conceptual Framework of Policy and Strategies.	
2	Policy & Strategy: Genesis, concept and characteristics of policy & Strategy, Policy versus Strategy. Reasons for growth and importance of strategy in present time	
3	Types / levels of strategy for effective functioning of organization	
4	Major strategic management model	
5	Initiation of strategy, strategic decision making, Indian business environment: past and present and its strategic implications.	
6	Concept of business model.	
7	Scanning the environment: Environmental Analysis, Internal Analysis.	
8	Assessment for Strategy formulation: Vision, Mission and Objectives: Vision versus Mission.	
9	The Mission and Business Definition: Nature and characteristics of Objectives and Goals, Long-term objective setting.	






10	Concept of Competitive advantage, industry analysis (Porter's Five Forces Model). Concept of value chain.
11	Corporate strategy: growth strategy, stability strategy, retrenchment strategy. Functional strategy: Marketing strategy, HR strategy, Finance strategy, Purchase strategy, IT strategy, Operations strategy, R&D strategy.
12	Strategic Thinking, Organisational Culture and its Significance, Organisational Development and Change, Change Management, Models of Leadership Styles and its Roles. Strategic management in a new globalised economy.

No of units	Course Code: MCOMC303	Management Accounting; Credits: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. Understand the differences between marginal (variable) and absorption costing methods for profit reporting and inventory valuation and analyse how these methods impact decision-making and financial statements.</li> <li>2. Apply principles of decision-making, including the identification and use of relevant cash flows and qualitative factors, to evaluate different business scenarios and make informed choices.</li> <li>3. Compare activity-based costing with marginal and absorption costing methods, and assess the advantages and limitations of each approach in providing accurate cost information for decision-making.</li> <li>4. Demonstrate proficiency in break-even analysis in multiple product contexts and make product mix decisions based on cost-volume-profit relationships to achieve desired profitability levels.</li> </ol>	
1	Overview of Management Accounting.	
2	Marginal (or variable) and absorption costing methods in respect of profit reporting and inventory valuation.	
3	Decision Making: - principles of decision making including the identification and use of relevant cash flows and qualitative factors.	
4	Comparison of activity-based costing with marginal and absorption costing methods.	
5	Break-even analysis in multiple product contexts, product mix decisions.	
6	Standard Costing: - methods including the reconciliation of budgeted and actual profit margins, distinguishing between planning and operational variances, interpret material, Labor, variable overhead, fixed overhead and sales variances. Standard Costing: - advantage and disadvantages of standard costing in various sectors and its appropriateness in the contemporary business environment.	



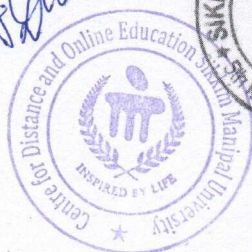





7	Budgetary control I: - Functional budgets including cash flow budgets, Fixed and Flexible budget, Budget period, Budgetary Control Reports and Budget Revisions.
8	Budgetary control II: - Purposes of budgets, including planning, communication, coordination, motivation, authorization, control and evaluation.
9	Product Pricing: Methods and Strategies.
10	Transfer Pricing.
11	Differential, Opportunity and relevant Costing.
12	Responsibility Accounting.

No of units	Course Code: MCOMF304	Management of Financial Services; Credits: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. Understand and describe the nature and importance of financial services and its role in economic development.</li> <li>2. Analyse the importance and functions intermediating institute like merchant banks and credit rating in helping the business organization and investors to meet their objectives and make the right decisions.</li> <li>3. Describe the various services provided by the different institutions and analyze the features of different instrument so that the organization as well as the investors can decide the appropriate instrument for them.</li> <li>4. Acquire the skills necessary to participate in managing a financial service company.</li> </ol>	
1	Financial Services: Concept, Objectives, Growth of financial services in India, Problems, Regulatory Framework.	
2	Mutual Funds: Concept, Process, Organization, Advantages, Products/features, Regulation of mutual fund, Association of Mutual Fund of India.	
3	Insurance Services: Introduction to insurance Services, Principles of Insurance, Re-insurance, Life Insurance, General Insurance, Regulation of Insurance- Insurance Regulation Authority of India.	
4	Public Issue Management: Introduction, Activities Involved in public issue management, SEBI guidelines, Issue Manager- role, Public Issue proposal.	
5	Underwriting of Securities: Concept, Benefits of Underwriting, SEBI Guidelines. Securitization: Concept, Need of Securitization, Features, Securitization process, Limitations.	
6	Portfolio Management Services: Concept, Function, Strategies. Consumer Finance: Concept, Types of Consumer Finance, Demand for Consumer, Finance- Factors.	
7	Venture Capital: Concept & Rational, Methods of Evaluation, Stages of Venture Capital Financing	

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8	Credit Rating: Concept, Credit Rating Process, Advantages of Credit Rating, Issues related with Credit Rating.
9	Merchant Banks: Concept, Function, Code of Conduct, Regulatory Framework. Investment Banking: Introducing Investment Banking, Purpose of Investment Banking.
10	Leasing: Concept, Features of Leasing, Types of Leasing, Process, Advantages/disadvantages of Leasing.
11	Hire Purchase: Concept, Rights of Hirer, Leasing vs Hire Purchase.
12	Factoring & Forfeiting: Concept, Mechanism of Factoring, Types of Factoring, Factoring vs Forfeiting.

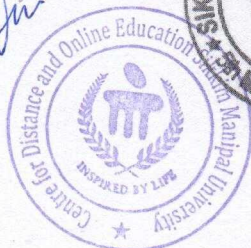
No of units	Course Code: MCOMF305	Security Analysis and Portfolio Management, Credit: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. Get a basic understanding of fundamental concepts of investment scenarios, financial markets, instruments, market participants and their roles.</li> <li>2. Gain knowledge with respect to valuation and analysis techniques of financial instruments and investment scenarios, and the various theories and techniques used in the portfolio management.</li> <li>3. Be able to apply the relevant tools and techniques or do the valuation and analysis of financial instruments and investment scenarios in real life situations.</li> <li>4. Be able to understand the working knowledge of portfolio management.</li> <li>5. Be able to apply relevant tools and techniques or theories for valuation, or to do the selection, evaluation and revision of portfolios in real life situations.</li> </ol>	
1	Investment: A Conceptual Framework: Investment process, risks of investment and the common mistakes made in investment management. Investment Environment: Features and composition of money market and capital market, money market, capital market instruments and financial derivatives.	
2	Risk and Return: Concepts of risk and return, how risk is measured in terms of standard deviation and variance, the relationship between risk and return.	
3	Fundamental Analysis: Economy analysis, industry analysis and company analysis, weaknesses of fundamental analysis. Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators.	
4	Efficient Market Hypothesis: Concept of 'Efficient Market' and its implications for SAPM.	
5	Behavioural Finance: Meaning of behavioural finance, deals with when, how and why psychology influences investment decisions.	






6	Valuation of bonds and shares: Elements of investment, bond features and prices, call provisions on corporate bonds, convertible bonds and valuation of bonds.
7	Portfolio Management: Risks and Returns: Concept of portfolio and portfolio management, concept of risk, types of portfolio management. Markowitz Portfolio Selection Model: Concept of portfolio analysis and diversification of risk. Also discusses Markowitz Model and Efficient Frontier.
8	Capital Asset Pricing Model (CAPM): Deals with the assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model.
9	Sharpe-The Single Index Model: Measurement of return on an individual stock, measurement of portfolio returns and measurement of individual stock risk
10	Factor Models and Arbitrage Pricing Theory: Arbitrage Pricing Theory and its principles. Comparison of Arbitrage Pricing Theory with the Capital Asset Pricing Model.
11	International Portfolio Investments: Investment avenues for foreign portfolio investors, risks and returns associated with such investment.
12	Mutual Fund Operations: Mutual funds as a key financial intermediary, mobilizing savings and investing them in capital markets.

No of units	Course Code: MCOMM304	E-Business, Credit: 4
Learning Objectives:	<b>1. Identify the origin and history of e-business.</b> <b>2. Differentiate between e-business and the traditional system of business.</b> <b>3. Recall and describe the architecture of e-business framework.</b> <b>4. Summarize the functioning of business models vis-à-vis revenue models.</b> <b>5. Demonstrate the working of business-to-business electronic payments.</b>	
1	E-Business Framework e-business framework and infrastructure.	
2	Network Infrastructure for ECommerce Network infrastructure required for setting up an e-commerce activity such as LAN, WAN and the internet. The architecture of TCP/IP reference model.	
3	E-Business: Requirements and Architecture Requirements of setting up an e-business, e-business framework Architecture.	
4	E-commerce Infrastructure Design and development of a website and the technology infrastructure.	





5	E-commerce Infrastructure Need for an Intelligent Website, Technology Infrastructure Required, Basic Web Languages for Web Designing, Corporate Strategic Infrastructure Required, Miscellaneous Website Design Tips.
6	Business Models and E-Marketing Evolution of internet business models, the six components business model, types of e-marketing, its advantages and disadvantages.
7	Security in Electronic Business and Encryption Security concerns of intranet and extranet, various protection methods employed by organisations, concept of encryption, different types of encryption methods.
8	Mobile Commerce Concept of m-commerce and basic WAP architecture.
9	Enabling Technology of World Wide Web Internet Services, Internet Software.
10	E-Payment Systems, EDI, E-CRM and E-SCM Working of different types of e-payment systems, security standard for electronic payment systems, importance of EDI, E-CRM and E-SCM in e-commerce.
11	E-Marketing Challenges of Traditional Marketing, Retailing in E-Commerce Space, Internet Marketing, Advertisement and Display on the Internet, E-Commerce for Service Industry.
12	Policy and Implementation Legal and Ethical Policy Issues: Protection of Privacy and Intellectual Property, Strategy Planning for E-Commerce.

No of units	Course Code: MCOMM305	Consumer Behaviour; Credits: 4
Learning Objectives:	1. To understand consumer behaviour in an informed and systematic way. 2. To analyse personal, socio-cultural, and environmental dimensions that influence consumer decisions making. 3. To be able to design and evaluate marketing strategies based on fundamentals of consumer buying behaviour.	
1	Consumer Behaviour – Definition, Consumer and Customers, Buyers and Users, Organisations as Buyers, Meaning and Characteristics of Consumer and customers, buyers and users, Meaning and Characteristics of Consumer and customers, buyers and users, Organisation Buyers and Development of Marketing Concept, Consumer Behaviour and its Applications in Marketing, Consumer Research Process, Consumer Behaviour Research Methods, Development of Marketing Concept, Consumer Behaviour and its Applications in Marketing, Consumer Research Process.	

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2	Consumer Motivation: Introduction, Needs and Goals, Motivational Conflict, Defence Mechanisms, Motive Arousal, Motivational Theories, Maslow's hierarchy of needs, Motivation Research.
3	Consumer Personality: Introduction, Self-concept, Personality Theories, Brand Personality, emotions
4	Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions.
5	Consumer Learning, Memory and Involvement: Introduction, Components of Learning, Behavioural Theory, Cognitive Learning Theory, Memory System, Memory Process, Concept of Involvement, Dimensions of Involvement, Involvement and Types of Consumer Behaviour. Cognitive Response Model, Elaboration Likelihood Model, Social Judgment Theory, Brand Loyalty and Brand Equity.
6	Consumer Attitudes: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies, Theories of Attitude and Market Implications.
7	Consumer Behaviour and Marketing Communications: Introduction, Marketing Communication Flow, Communications Process, Interpersonal Communication, Persuasive Communications, source, message, message appeals, communication feedback.
8	Cultural Influences on Consumer Behaviour: Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences, Cultural Differences in Non-verbal Communications.
9	Social Class and Group Influences on Consumer Behaviour: Introduction, nature of Social Class, Social Class Categories, Money and Other Status Symbols, Source of Group Influences, Types of Reference Groups, Nature of Reference Groups, reference Group Influences, Applications of Reference Group Influences, Conformity to Group Norms and Behaviour, Family Life Cycle Stages, nature of Family Purchases and Decision-making, Husband-wife Influences, Parent-child Influences, Consumer Socialization of Children, word-of-Mouth Communications within Groups, opinion Leadership, Social Stratification and Its Determinants, Impact of Social Class on Consumer Behaviour..






10	Diffusion of Innovation: Introduction, Types of Innovation, Diffusion Process, Factors Affecting the Diffusion of Innovation, The Adoption Process, Time Factor in Diffusion Process, Culture, Communication and Diffusion, Elements and Market Implications of Consumer Adoption Process. Situational Influence on Consumer's Decision and the Decision Models: Introduction, Nature of Situational Influence, Situational Variables, Types of Consumer Decisions, Nicosia Model of Consumer Decision-making (Conflict Model), Howard-Sheth Model (also called Machine Model), Engel, Blackwell, Miniard Model (also called Open System)
11	Consumer Decision-making Process – Problem Recognition, Information Search and Evaluation of Alternatives: Introduction, Problem Recognition, Information Search, Evaluation of Alternatives, Factors of Consumer Decision Making and Importance of Pricing. Consumer Decision-making Process: Outlet Selection, Purchase and Post Purchase Behaviour, Introduction, Outlet Selection and Purchase, Post Purchase Behaviour, Schiffman and Kanuks Model of Consumer Decision Making, Customer Satisfaction and Dissatisfaction, Cognitive Dissonance and Consumer Complaint Behaviour.
12	Organizational Buying Behaviour: Introduction, Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, organizational Buyer Decision Process, Organizational Buying Roles.

SEMESTER IV		
No of units	Course Code: MCOMC401	Research Methodology and Statistical Analysis; Credits: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. Understand the meaning and objectives of research, identify different types of research, and recognize the significance of research in various fields.</li> <li>2. Apply the techniques for formulating a research problem and selecting an appropriate research design based on the characteristics of the study.</li> <li>3. Evaluate the concepts related to measurement scales, validity, reliability, and practicality to ensure accurate data collection and measurement in a research study.</li> <li>4. Analyze the importance of sampling design and the various steps involved in designing a sample, as well as assess the significance of different sampling procedures and their implications for research outcomes.</li> </ol>	
1	Research: Meaning, Objective and Importance: Meaning and objectives of research, types of research, the significance of and approach to research, and various steps in a research process.	






2	Formulation of Research Problem Introduction, Meaning of Research Problem, Guidelines and Criteria for Selecting a Research Problem, formulating a Research Problem, Techniques for Formulating a Research Problem.
3	Research Design Introduction, Meaning of Research Design, Characteristics of Good Research Design, Concepts related to Research Design, Types of Research Design.
4	Experimental Design, Non-Experimental Design and Correlational Methods: importance of non- and quasi-experimental designs, correlational designs, the implications of advance and correlational methods. Basic principles of experimental designs and the significance of developing a research plan., Types of experimental designs Including formal and informal, and other important types of experimental designs.
5	Sampling Design and Sampling Fundamentals: Significance of census and sample survey. Implications of sample design, Important concepts of sampling, and significant steps involved while designing a sample, Criteria related to the choice of sampling procedure, criteria for selecting a sample procedure, Need for sampling, fundamental definitions of sampling, important sampling distributions, significance of the central limit theorem and concept of standard error, the methods for estimating the population parameters in statistical analysis, methods of estimating population proportion, Important factors for determining the sample size through the approach based on precision rate and confidence level, Probability and Non-Probability Sampling techniques.
6	Data Collection: Introduction, Sources of Data, Primary Data Collection Techniques, Secondary Data Collection Techniques, Secondary Data – Advantages and Disadvantages, Qualitative vs. Quantitative Data. Questionnaire Design: Introduction, Types of Questionnaires, Methods of Sending the Questionnaire, Guidelines for Questionnaire Design, Characteristics of Good Questionnaire, Measurement Scales: Concept of scale of measurement, and the source of errors in measurement and tests of sound measurement in terms of validity, reliability and practicality, Scaling techniques used in questionnaire.
7	Testing of a hypothesis - concept of hypothesis - Null and Alternate, types of errors, type I and type II errors, concept of size and power of a test. Hypothesis - single population mean (small and large samples), equality of two population means (small and large samples), Single population proportion, equality of two population proportions.
8	Data Processing: Data Editing, Field Editing, centralized in house editing, Coding, Coding Closed ended structured Questions, Coding open ended structured Questions, Classification and Tabulation of Data.





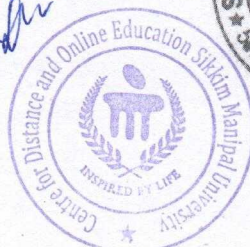



9	Univariate and Bivariate Analysis of Data: Descriptive vs Inferential Analysis, Descriptive Analysis of Univariate data- Analysis of Nominal scale data with only one possible response, Analysis of Nominal scale data with multiple category responses, Analysis of Ordinal Scaled Questions, Measures of Central Tendency, Measures of Dispersion, Descriptive Analysis of Bivariate data.
10	Emerging software tools used for data analysis. Types of Statistical Tools and Hypothesis tests (Only Theory): T test, Z test, F test, Chi Square, Analysis of variance (ANOVA) - One way only, Correlation, Regression.
11	Research Report Writing: Types of research reports – Brief reports and Detailed reports, Report writing: Structure of the research report- Preliminary section, Main report, Interpretations of Results and Suggested Recommendations, Report writing: Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations.
12	Ethics in Research: Meaning of Research Ethics, Clients Ethical code, Researchers Ethical code, Ethical Codes related to respondents, Responsibility of ethics in research.

No of units	Course Code: MCOMC402	Project Work; Credits: 8
Research Guide for project work will be selected by students by own from the field of academic or industry. The topic will be decided by students and their guide from the any core area of commerce. A research supervisor will also be appointed by university to observe the progress of project work.		

No of units	Course Code: MCOMF403	Corporate Tax Laws & Planning; Credits: 4
Learning Objectives:	<ol style="list-style-type: none"> <li>1. Understand the historical development of income tax law in India, including its basic concepts, and differentiate between capital and revenue income.</li> <li>2. Analyze the criteria for determining residential status and its impact on tax incidence for individuals, HUFs, firms, AOPs, and companies.</li> <li>3. Evaluate the various incomes exempt from tax under Section 10 and Section 13A of the Income Tax Act and apply the rules for taxability of allowances and valuation of perquisites.</li> <li>4. Assess the computation of income from house property, including the determination of annual value, deductions, and treatment of self-occupied property.</li> </ol>	
1	Income Tax Law in India a Brief History, Basic Concepts, Capital and Revenue	

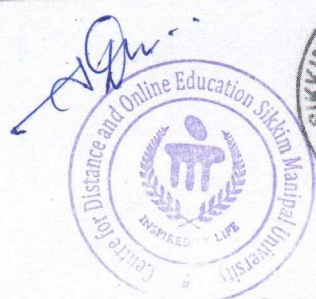
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2	Residential Status and Tax Incidence General Norms, Residential Status of Individual, Residential Status of HUF, Firm, AOP and Residential Status of a Company.
3	Incomes Exempt from Tax Exempted Incomes, Income Exempt Under Section 10, Income Exempt Under Section 13A.
4	Income From Salaries Basis of Charge and Chargeability of Salary, Important Points Regarding Income from Salaries Meaning of Salary, Scope of Salary, Profits in Lieu of Salary Taxability of Allowances, Perquisite Valuation of Perquisites Provident Fund Allowable Deductions under the Head Salaries.
5	Constituents of Income from House Property. Non-constituents of Income from House Property. Annual Value. Ownership of Property. Self-Occupied Property. Deductions from Income from House Property.
6	Profits And Gains from Business and Profession, Income Chargeable Under the Head 'Profits and Gains' Rent, Rates, Taxes, Repairs and Insurance, Depreciation Expenditure on Scientific Research, Capital Expenditure vs. Revenue Expenditure.
7	Capital Gains: Meaning and Overview, Cost of Acquisition of the Asset, Computation of Long-term and Short-term Capital Gains.
8	Income From Other Sources: Constituents of Income from Other Sources, Deductions from Income from Other Sources, Amounts Not Deductible from Other Sources (Section 58) Method of Accounting Grossing Up of Interest, Taxation of Gifts.
9	Set off and carry forward of losses and clubbing of incomes.
10	Deduction from Gross Total Income, Computation of Total Income of Individual and Tax liability.
11	Goods and Services Tax Background of GST – What is Process of preparation for GST, Comprehensive structure of the GST model, Shortcomings at the Central Level, Advantage at the Central Level on introduction of GST, Shortcomings at the State Level, Advantage at the State Level on introduction of GST.
12	GST in India versus GST in the other countries: What differentiates India. GST Rate Structure Registration procedure for GST, GST Migration from VAT, Excise & Service Tax, Levy of an Exemption from Tax, Levy of GST – Introduction, Composition Scheme, Remission of Tax / Duty.

No of units	Course Code: <b>MCOMF404</b>	Merger and Acquisitions; Credits: 4
Learning Objectives:	<b>1. Gain basic knowledge about corporate restructuring process.</b> <b>2. Be acquainted with procedures of mergers and acquisitions.</b>	





	<p>3. Be acquainted with valuation methods, accounting treatment and applications.</p> <p>4. Be familiar with legal and regulatory framework for mergers and acquisitions.</p> <p>5. Be able to do the valuation prior to mergers and acquisitions.</p> <p>6. Be familiar with the procedures of takeover defences and post-merger integrations.</p>
1	Introduction to Mergers and Acquisitions: Meaning of mergers and acquisitions (M & A), motives behind the M & A, advantages and disadvantages of M & A, types of mergers and steps for a successful merger.
2	Strategic Evaluation of M & A Opportunities: selection approaches and criteria, modalities of fixing the acquisition price, key steps in the strategic planning of a merger, feasibility analysis in respect of cash and stock deals, describes fair value: institutional criteria and special features of acquisition of sick companies.
3	Strategizing and Structuring M & A Activity: Merger process right from planning the merger till implementation, five-stage model, methods of financial mergers and capital budgeting decision.
4	Synergy and Value Creation in Mergers: Synergy and its different types, role of industry life cycle, value creation in synergy, theoretical factors that would affect M & A activity.
5	Corporate Restructuring: meaning of corporate restructuring, need for corporate restructuring, methods of corporate restructuring.
6	Demergers: Meaning of demerger, characteristics of demerger, structure of demerger, and tax implication of demergers.
7	LBOs, MBOs, MLPs and ESOPs: meaning of LBO, MBO, MLP, ESOP, governance and mode of purchase in LBO, key motives behind an MBO, structure of MBO, types of MLP and ESOP, regulations that govern ESOPs.
8	Joint Ventures: Meaning of joint ventures, characteristics of a joint venture, states the rationale for joint ventures, role of joint ventures in business strategy, defines joint venture and complex learning, tax aspects of joint ventures, international joint ventures, reasons for failure of joint ventures, and joint venture vis-à-vis anti-trust policy.
9	International M & A: Introduction of international M & A activity, the opportunities and threats, role of M & A in international trade growth, the external advantages in differential products, impact of government policies and political and economic stability on international M&A decisions, recommendation for effective cross-border M & A.
10	Takeover Defences: Types of takeovers, techniques of bidding for a takeover, defences against takeover bids, regulations and amendments, and guidelines for takeovers.

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11	Valuation: valuation approaches, basis of valuation, different methods of valuation, valuation of synergy, corporate control and LBO.
12	Post-Merger Integration: Integration planning, factors in post-merger integration model, post-merger integration model, strategic interdependence and autonomy, political and cultural aspects in integration, cultural profiling and assessment of cultural compatibility, HRM issues, and problems in integration and five rules of integration process.

No of units	Course Code: MCOMM403	International Marketing; Credits: 4
Learning Objectives:	1. To develop an understanding of major issues related to international marketing. 2. To develop skills in researching and analysing trends in global markets and in modern marketing practice. 3. To be able to analyse an organization's ability to enter and compete in international markets.	
1	Introduction to International Marketing: Introduction, Scope of International Marketing, International Marketing vs. Domestic Marketing, Principles of International Marketing, Customer value and the value equation, Competitive or differential advantage, Management Orientations, MNCs and TNCs, Benefits of international marketing.	
2	International Marketing Environment: Introduction, Political Environment, Political systems, legal and Regulatory Environment, Socio-cultural Environment, Economic Environment, Technological Environment, Challenges in Global Marketing.	
3	International Trade Environment: Introduction, classical trade theories, modern trade theories, trade barriers, quotas, Implications of Tariffs, Types of Agreements, General Agreement on Tariffs and Trade (GATT), Functions and Objectives of WTO, Implication of WTO on International Marketing, India's Role in International Trade Theories.	
4	International Market Entry Strategies: Introduction, Different Entry Modes and Market Entry Strategies, joint Ventures, Strategic Alliances, Direct Investment, Manufacturing and Franchising. International Marketing Research: Introduction, Concept of Marketing Research, Need for Marketing Research, Approach to Marketing Research, Scope of International Marketing Research, International Marketing Research Process, market surveys, marketing information system.	
5	International Product Policy and Planning: Introduction, Products: National and International, the new Product Development, International Product Planning, Product Adoption and	

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	Standardization, International Market Segmentation, Influences on Marketing Plan and Budget, International Product Marketing, Marketing of Services.
6	International Pricing Policy: Introduction, Price and Non-Price Factors, Methods of Pricing, International Pricing Strategies, Dumping and Price Distortion, Counter Trade.
7	International Distribution and Logistics Planning: Introduction, International Logistics Planning, Distribution – Definition and Importance, Direct and Indirect Channels, factors Involved in Distribution Systems, Modes of Transportation, International Packaging.
8	International Promotional Strategies: Introduction, Communications Process, principles of communication, Status of Promotion, Promotion Appeals, Media Selection, Personal Selling, Public Relations and Publicity, Sales Promotion, advertising, e-marketing.
9	Foreign Markets and Export Marketing Process: Introduction, choosing appropriate mode of operations, Issues Related to Exports, processing an Export Order, Entering into export contract, Export Pricing and Costing, Export-Import (EXIM) Policy, 2015-2020. Export Marketing Documentation: Introduction, Significance of export documentation, the statutory control, declaration forms, disposal of export documentation form, major documents.
10	Foreign Trade Policy: Introduction, export Promotion Capital Goods Scheme, Duty Exemption/Remission Schemes, gem and Jewellery Promotion Scheme, Diamond import licence, Special Economic Zones (SEZS), Free Trade Warehousing Zones (FTWZ), Star Export Houses, Deemed exports, Agri Export Zones, Target Plus Scheme.
11	Foreign Exchange and Foreign Currency: Introduction, the Foreign Exchange Market, Organisation of the foreign exchange market, Exchange Rate Policy and Management, Triangular Arbitrage, Future and Forward Market, Foreign Currency Options, Forecasting Foreign Exchange Rates. International Financial Institutions: Introduction, IMF, World Bank – IBRD, International Finance Corporation, Organisation for Economic Cooperation and Development (OECD).
12	Legal and Ethical Issues in International Marketing: Introduction, Nature of International Business Disputes and Proposed Action, Legal Concepts Relating to International Business, International Dispute Settlement Machinery, ethical consideration in International Marketing and Marketing Communications.






No of units	Course Code: MCOMM404	Advertising Management and Sales Promotion; Credits: 4
Learning Objectives:		<p>1. Identify and respond to clients' advertising and marketing communications objectives by applying principles of marketing and communications.</p> <p>2. Perform a market segmentation analysis, identify the organization's target market/audience and define the consumer behaviour of each segment.</p> <p>3. Contribute to evaluating the effectiveness of advertising and marketing communications initiatives.</p>
1		Overview of Advertising Management: Introduction, Meaning and Framework of Advertising, Defining Advertising, Advertising to Persuade the Buyer, Importance of Advertising in Marketing, Role of Advertising in Marketing Mix and Positioning, Advertisers and Advertising Agencies, Choosing an Advertising Agency.
2		Structure of an Advertising Agency: Introduction, Overview of an Advertising Agency, Departments of an Advertising Agency, Creative department, Media department, Client servicing department, Marketing research department, Ancillary Services, Interfacing with Client's Organisation, Integration of Services.
3		Setting Advertising objectives: Introduction, Marketing Objectives, Advertising Objectives, Sales-oriented/ Behavioural objectives, Communication-oriented objectives, The DAGMAR Approach to Setting Objectives and Measuring, Advertising Effectiveness, Kinds of Advertising Objectives, The Advertising Communication System, The communication process, The advertising exposure model, The need for clear understanding of objectives.
4		Understanding Persuasive Messages: Introduction, Communication Response Hierarchy, Securing Attention, Interpretation and Processing of Information, Persuasion, Attitude Change, Factors that influence or change attitudes, Theories of Advertising.
5		Advertising Copy and Design strategy: Introduction, Advertising Copy, Types of advertising copy, Creativity in Advertising, Copy Testing Methods, Visual Strategies, Art department specialists, Developing a layout, Power of synergy.
6		Media Planning: Introduction, Media Objectives, Media Options, Measuring Media Audiences, Determining Media Weight, Media Schedule Decisions, Space and Time Buying, Cost Considerations, The Role of a Media Planner and a Media Buyer, Media Trends.
7		Advertising Budgets: Introduction, Factors Influencing Budget Setting, Typical Spending Patterns, Common Budgeting Approaches, Budgeting Methods, Decision Support System (DSS), Structure of DSS, Allocating the Marketing Communication Budget.





8	Direct Marketing: Introduction, Meaning and Importance of Direct Marketing, Strengths and Limitations of Direct Marketing, Products Suitable for Direct Marketing, The Indispensable Elements of Direct Marketing, The list, The offer, The message, Media for Direct Marketing, Regulations and Ethics in Direct Marketing.
9	Emerging Consumer Segments Introduction, evolving Consumer segments, the sunshine economy and Generation Me, Confident youth, Brat power, Assertive working women, DINK family, Metrosexual, Elderly population.
10	Rural Advertising: Fundamental Nature of Rural Market, Understanding the rural mind and buying process, Advertising and Marketing in Rural Areas, Innovative Use of Media in Rural Areas, The Size of Rural Market, Promising Growth.
11	Ethics in Advertising: Introduction, Perceived Role of Advertising, The Advertising Standards Council of India (ASCI), Forms of Ethical Violations, Misleading advertising, Advertising to children, Product endorsements, Stereotyping, Cultural, religious and racial sensitivity in advertising, Obscenity in advertising. Laws for Protection against Malpractices: Introduction, Civil and Penal Codes Applicable to Advertising, Laws Relating to Intellectual Property Rights, Consumer Protection Act, 2020. The Monopolies and Restrictive Trade Practices Act, 1969. A Note Regarding Comparative Advertising, Regulation Governing Broadcast Media Advertising.
12	Sales Promotion: Introduction, Meaning and Importance of Sales Promotion, Strengths and Limitations of Sales Promotion, Difference between Sales Promotion and Advertising, Tools and Techniques of Consumer Sales Promotion, Trade Promotions, Organising Sales Promotion Campaigns.

### 1.3 Duration of the programme

Programme	Level	Duration	Maximum Duration for Completion	Credits
M.Com	Master's Degree	2 Years	(2+ 2) years (As per UGC Notification on Specification of Degree, 2014)	80

The normal duration of the M.Com Programme is two years, comprising four semesters. However, the student is permitted to take a maximum of four years to complete the Programme.





#### 5.4 Faculty and support staff requirement

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

#### 5.5 Instructional delivery mechanisms

The Centre for Distance and Online Education (CDOE), Sikkim Manipal University comprises of faculty members and staff who are well versed in Distance Education and Online delivery.

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

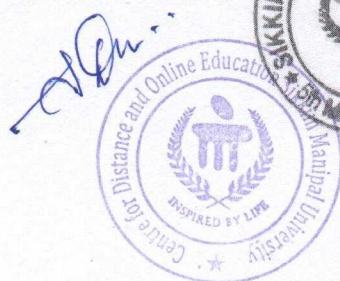
Apart from providing content in the form of Self Learning Material, enough e-learning resources in the form of Audio and Video content will be provided to students. Regular engagement of students will be ensured through the following means:

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

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

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

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





library portal.

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

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

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

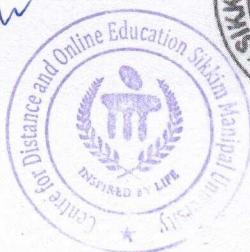
### 5.7 Student Support Services

The Student Support services will be facilitated by the Centre for Distance and Online Education (CDOE), Sikkim Manipal University which includes the pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods. Post-admission student support services include guiding students towards accessing e-identity card, LMS portal, Academic calendar and academic delivery. Examinations support staff shall answer queries pertaining to the conduct of end-semester examinations, evaluation and issue of certificates.

## 6. Procedure for Admission, Curriculum Transaction and Evaluation

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

Candidates seeking admissions in any programme offered by Centre for Distance and Online Education (CDOE), Sikkim Manipal University, shall fill up an online application form available on CDOE- SMU website. Before applying, candidates must check eligibility criteria for the programme





that they are interested in. Details about Eligibility criteria, programme structure, curriculum, duration, and fee structure are available on the website.

## 6.1. Procedure for Admission

### 6.1.1 Minimum Eligibility Criteria for admission

Candidate must have 10 + 2 + 3 years bachelor's degree or equivalent qualification as recognized by Association of Indian Universities (AIU) or other competent body in any discipline from a recognized University/Institution.

#### Important Instructions:

- All admissions shall be provisional until and unless candidates meet the eligibility criteria.
- Admission will stand cancelled if a candidate does not meet eligibility criteria, or there is failure to pay programme/course fees.
- Admission will stand cancelled, if candidate does not submit proof of eligibility within stipulated time given by Directorate of Online Education- Sikkim Manipal University.
- Centre for Distance and Online Education (CDOE), Sikkim Manipal University, has the right to make necessary changes from time to time as deemed fit in Eligibility criteria, programme/course structure, curriculum, duration, fee structure and programme announcement dates. All changes will be notified on the website.
- Candidates should carefully read all instructions given in the Programme prospectus before start of application form.

### 6.1.2. Fee Structure

The fees for the M.Com for Domestic student

- Total course fee (Four semesters): INR 90,000
- Each semester: INR 22,500 per semester

The fees for the M.Com for International students

- Total course fee (four semesters): USD 1120
- Each semester: USD 280





## 6.2. Curriculum Transactions

### 6.2.1. Programme Delivery

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

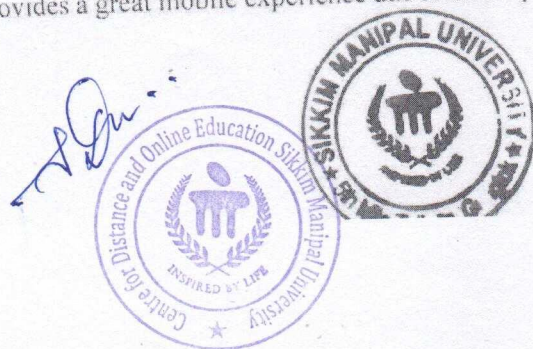
- Online Mode of Academic Delivery
- Periodic review of Curriculum and Study material
- Live Interactive lectures from faculty / Course coordinators
- Continuous Academic and Technical support
- Guidance from Course coordinators
- Learning and delivery support from Course Mentors

### 6.2.2. Norms for Delivery of Courses in Online Mode

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

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

LMS Platform has been built to help learners reach their potential in their chosen programme. It is a secure, reliable learning experience tool that works consistently on Web and Mobile devices. Its simple interface makes it easy for instructors to design courses, create content and grade assignments. It provides a great mobile experience due to the responsive design which is paired with purpose-built





native apps. It provides seamless accessibility to ensure all tools are standards-compliant and easy for students to navigate using assistive technologies. It provides 24 X 7 learning experience to facilitate learning as per the pace chosen by learners. Digital portfolio functionality allows students to document and share their learning journey as it happens, on both web and mobile platforms.

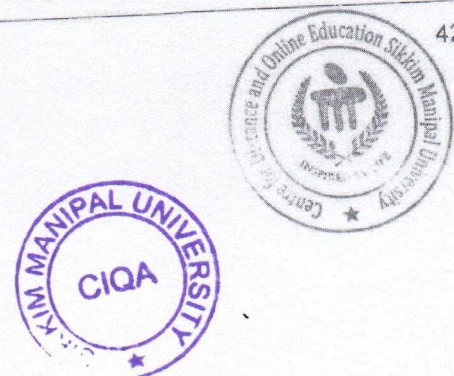
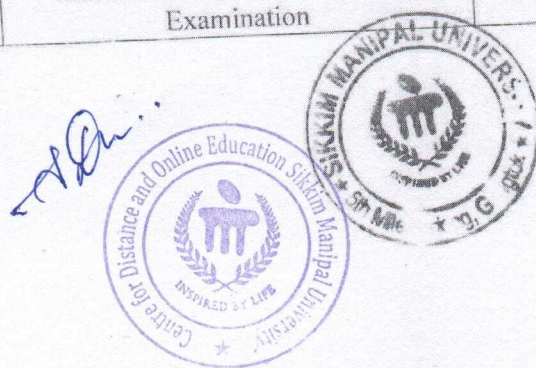
#### 6.2.4. Course Design

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

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

#### 6.2.5. Academic Calendar

Sl. No.	Event	Academic Calendar
		Timeline
1	Commencement of Academic Session	January/July
2	Assignment Submission	5 <sup>th</sup> week – 18 <sup>th</sup> week
3	Assignment Evaluation	6 <sup>th</sup> week onwards
4	Webinars / Interactive Live Lectures and Discussion Forum for query resolution  (Detailed course-wise webinar schedule will be published in student portal)	Webinar/ Interactive Live Lectures: 9 <sup>th</sup> week onwards upto 22 <sup>nd</sup> Week Discussion Forum: 9 <sup>th</sup> week onwards upto 22 <sup>nd</sup> Week
5	Online Examination Booking System (OEBS) opens for booking exam schedule	Three weeks before the commencement of examination
6	Practical Examinations (Applicable for Programmes with Practical Courses)	28 <sup>th</sup> Week
7	Admit Card Generation	One week before the commencement of examinations
8	Term End Examinations	23 <sup>rd</sup> week to 27 <sup>th</sup> Week
9	Result Declaration of End Term Examination	Within eight weeks of last date of examinations





### 6.3 Evaluation

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

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

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

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

#### 6.3.1 Assignment Submission

The dates for the submission of the Assignments will be as per the University Academic Calendar and will be put up on web portal.

- The assignment questions for all courses will be uploaded course wise.
- All assignments will be assessed by the University.
- The assignments are designed to encourage the students to develop the habit of continuous study of the course/subject throughout the semester.
- Softcopies of Completed assignments should be uploaded on student portal or answers of assignment questions can be typed in the given space of student portal.
- Specimen format of the assignment & user manual for the same will be available in student login of student Portal.
- Ensure that you answer all questions according to the marks allocated (not more than 400

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words for a 10-mark question and not more than 200 words for a five-mark question). The total page limit shall not exceed 12 pages of A-4 size. Students are advised to check their Assignments thoroughly before uploading the same, as Only ONE submission will be considered and evaluated. Multiple submissions are not allowed.

- Content that has been directly copied from any books or the Internet will NOT be accepted. Assignments that have been copied and shared among students will be automatically rejected and liable for disqualification.

### 6.3.2 Term End Examination (TEE)

The TEE will be conducted as an online computer-based examination and remotely proctored. Examination dates along with the detailed instructions will be published well in advance on the student portal.

### 6.3.3 Question paper pattern

The Term end examination Question Paper for Theory subject will have both Multiple-Choice Questions (MCQs) and Descriptive Questions (DQs). The question and time distribution pattern are as follows.

Time: 3 Hours

Max. Marks: 70

4 credits course/subject:

Section A (Answer ALL)	Questions x Marks	Marks	Time
Multiple Choice Questions	10 x 2	20	½ hr.
<b>Section B – Answer Four out of Six questions</b>			
Descriptive Questions (Short Answers)	4 x 5	20	1 hr.
<b>Section C – Answer Three out of Four questions</b>			
Descriptive Questions (Long Answers)	3 x 10	30	1½ hr.
<b>Total</b>		<b>70</b>	





**Note:**

1. The general time distribution for each type of question is as given in the above table.
2. The mark distribution is based upon the complexity involved in the question.
3. The University reserves the right to change the examination pattern from time to time. The change would be intimated to students well in advance.
4. **Reappearance:** There is no provision for improvement by reappearance in the Term-End Examinations or in the Internal Assessment once a student is declared to have passed in a paper.

**6.4 Project:**

The final project report should be submitted to the University prior to the University Examination. Project Guidelines manual will be shared in student portal.

**1.4.1 Distribution of Marks in Continuous Internal Assessments**

The following procedure shall be followed for awarding internal marks for theory courses. Student must submit two assignments for 4-credit paper each carrying 30 marks and average of both will be considered as internal assessment marks.

**6.4.2 Minimum Passing Mark**

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

**6.4.3 Marks and Grades**

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

Range of Marks	Grade Points	Letter Grade	Description
$\geq 90$ to $\leq 100$	10	A+	Outstanding
$\geq 80$ to $< 90$	9	A	Excellent

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$\geq 75$ to $< 80$	8	B+	Distinction
$\geq 70$ to $< 75$	7	B	Very Good
$\geq 60$ to $< 70$	6	C+	Good
$\geq 50$ to $< 60$	5	C	Average
$\geq 40$ to $< 50$	4	D+	Below Average
$< 40$	0	F	Re-appear
ABSENT	0	AAA	ABSENT

**For a semester:**

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

Grade

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

$C_i$  = Credits earned for the course  $i$  in any semester

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

$n$  refers to the semester in which such courses were credited

**For the entire programme:**

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

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

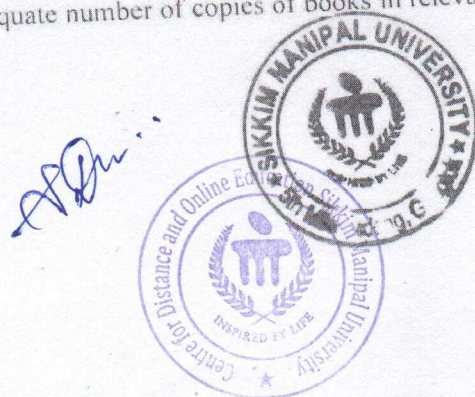
## 7. Requirement of the Laboratory Support and Library Resources

### 7.1. Laboratory Support

No lab-based courses are offered in this program.

### 7.2. Library Resources

Centre for Distance and Online Education, Sikkim Manipal University, has excellent Library facility with adequate number of copies of books in relevant titles for the M.Com programme. The Central





Library of Sikkim Manipal University is also having good source of Reference Books. The books available at both the libraries are only for reference purpose and lending services. In addition, reference books as prescribed will be procured. Complete e-learning resources for the course would be made available on the Learning Management System for learning along with e-tutorial lectures. Further, expert lectures/workshops/ webinars by industry experts would also be conducted for the students.

### 8. Cost Estimate of the Programme and the Provisions

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

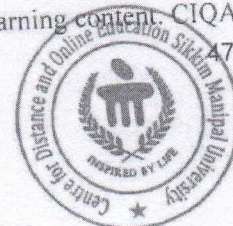
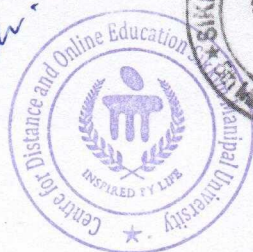
Sl. No.	Expenditure Heads	Approx. Amount
1	Programme Development (Single Time Investment)	85,00,000 INR
2	Programme Delivery (Per Year)	10,00,000 INR
3	Programme Maintenance (Per Year)	44,00,000 INR

### 9. Quality assurance mechanism and expected programme outcomes

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

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

Centre for Distance and Online Education (CDOE), Sikkim Manipal University has constituted Centre for Internal Quality Assurance (CIQA), which will assist Director, Centre for Distance and Online Education to conduct periodic review and assessments and assist the Directorate to implement necessary quality measures and effectiveness in programme delivery. CIQA is constantly involved in reviewing all materials prepared by CDOE, including syllabus, SLMs and e-learning content. CIQA



will be involved in conducting studies to measure effectiveness of methods adopted for learning. As we proceed further, CIQA will involve in benchmarking quality of academic delivery, and perform various analyses, and guide all stakeholders towards upgrading quality constantly.

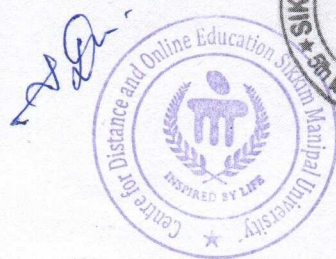
Centre for Internal Quality Assurance Committee (CIQAC) chaired by the Vice Chancellor consisting of internal and external experts oversees the functioning of Centre for Internal Quality Assurance and approve the reports generated by Centre for Internal Quality Assurance on the effectiveness of quality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

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

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

#### 10. Scholarship and Financial Assistance Policy

1. Divyang —Under the Divyang fee waiver, candidates are offered course fee concession of 20% for the Online Programmes offered by Sikkim Manipal University. Candidates who are certified by the Authorized Doctor may avail themselves of the Divyang fee waiver benefit.
2. Sikkim & Northeast: The fee waiver benefit of 30% on programme fees will be provided for candidates from states of Sikkim, Assam, Arunachal Pradesh, Nagaland, Meghalaya Manipur, Tripura, and Mizoram having valid address proof.
3. Defense Personnel: 20% concession on course fee to the in-service, retired and outgoing defence





personnel and their family who will be enrolling for the online Programmes.

4. Manipal Group: Under this all employees\* of the Manipal group and their next family members\* comprising spouse and limited to 2 dependent children are offered course fee concession of 50% for all the Online Programmes offered by CDOE, Sikkim Manipal University. \*Conditions apply."

5. SMU Alumni: Under this fee waiver, candidates are offered course fee concession of 20% for the Online Programmes offered by Sikkim Manipal University.

6. Full Programme Fees: Students who are willing to make an entire programme fee at the time of admission will be provided with up to 10 % fee waiver on the total fees. Not applicable for students opting for the finance options provided.

#### 11. Learners Support:

Students can reach the University and the counsellors through any of the below given modes.

##### Student Support Services: Important Links and Contact Details:

- Helpdesk E-mail ID: [helpdesk@onlinesmu.edu.in](mailto:helpdesk@onlinesmu.edu.in) (To receive speedy reply Roll Number to be mentioned in all the correspondence)
- Helpdesk Number: +91-7996 799 900
- Student Portal: <https://lumen.u-next.com/smuonline/learner/login>

