S.P. Mandali's

# R. A. PODAR COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS),

Matunga, Mumbai-400019

Course Structure

For

Post Graduate Program

M.Com. (International Business)

**Semester III** 

S.P. Mandali's

# R. A. PODAR COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS),

MATUNGA, MUMBAI-400019

Syllabus And

Question Paper Pattern of Course Post Graduate Program

# M.Com. (International Business) Semester III

Syllabus as per National Education Policy 2020

To be implemented from Academic Year 2024-2025

www.rapodar.ac.in

#### POST GRADUATE PROGRAM OUTCOMES

PROGRAM	Description
OUTCOME No.	Bescription
PO 1	Learners will acquire advanced knowledge in accounting principles, financial reporting, and taxation policies
PO 2	Learners will master the effective communication of complex financial information to diverse stakeholders through oral and written means
PO 3	Learners will develop critical thinking skills to analyze financial statements, interpret accounting regulations, and propose strategic financial solutions.
PO 4	Learners will apply accounting principles to solve real-world financial challenges and make informed business decisions.
PO 5	Learners will employ analytical reasoning to interpret financial data, assess business performance, and support strategic planning.
PO 6	Learners will excel in conducting advanced research in accounting, showcasing proficiency in data collection, analysis, and interpretation.
PO 7	Learners will collaborate effectively with interdisciplinary teams to address complex accounting issues and achieve organizational goals.
PO 8	Learners will apply scientific reasoning to evaluate and propose innovative financial strategies and models.
PO 9	Learners will engage in reflective thinking, identifying areas for improvement and continuous learning in the field of accountancy.
PO 10	Learners will leverage digital tools for effective access, evaluation, and synthesis of financial information.
PO 11	Learners will take initiative in ongoing professional development, engaging in self-directed learning to stay updated with evolving accounting standards.
PO 12	Learners will demonstrate multicultural competence, showing sensitivity to diverse cultural perspectives in the global business environment.
PO 13	Learners will exhibit a strong ethical foundation, making decisions with integrity and considering the societal impact of financial practices.
PO14	Learners will showcase leadership qualities, being capable of guiding financial teams and contributing to organizational success.

PO15	Learners will recognize the importance of continuous learning,
	adapting to advancements in the field of accountancy throughout their
	professional careers.

#### M.Com

# (International Business)

# **Under Choice Based Credit, Grading and Semester System Course Structure**

#### M.com-I

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
	Mandatory			Mandatory	
1	International	06	1	International	06
	Business			Finance	
	Management				
2	Cross Cultural	06	2	E-Commerce	06
	Management				
3	Business Ethics	02	3	Corporate Social	02
				Responsibility	
	Electives			Electives	
4	R-Lab Course	04	4	Economics for	04
				Managers	
R	esearch Methodology		R	esearch Methodology	
5	Research	04			
	Methodology for				
	Business				
On Job Training/Field Project		On Jo	b Training/Field Proj	ject	
			6	International	04
				Business Related	
				Project	
Total Credits		22	To	otal Credits	22

# M.com II

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
	Mandatory			Mandatory	
1	Relationship	06	1	International	06
	Management			Marketing	
2	Financial Accounting	06	2	Global Supply	06
	and Analysis			Chain Management	
	<b>Electives (Any One)</b>			Electives(Any One)	
3	Foreign Trade	04	3	International	04
	Management			Financial	
				Regulatory Bodies	
4	Introduction to	04	4	Corporate Finance	04
	Business Analytics				
5	Organisational	04	5	Python for Data	04
	Behaviour			Science- Lab Course	
I	Research Methodology		R	esearch Methodology	
6	Statistical Tools and	02			
	Techniques				
	Research Project			Research Project	
7	Research	04	7	Research Project	06
	Project/Internship				
Total Credits 22 Total Credits		22			

(Mandatory Course)

#### **Relationship Management**

SN	Modules	No. of Lectures
1	Introduction to Relationship Management	15
2	Technological Tools for CRM and Implementation	15
3	Business Relationship Management	15
4	Relationship Management with Various Stakeholders	15
	Total	60

SN	Objectives
1	To understand the importance of business relations in changing scenario
2	To design customer relationship management strategies by understanding customers'
	preferences for the long-term sustainability of the Organizations

Course	Course Outcomes			
<b>Outcome No</b>				
CO1	Develop a foundational understanding of Relationship Management			
	principles and strategies to cultivate effective professional connections.			
CO2	Gain proficiency in utilizing technological tools for Customer Relationship			
	Management (CRM) and implement them seamlessly in business			
	operations.			
CO3	Acquire skills in fostering and maintaining robust business relationships,			
	emphasizing collaboration, communication, and mutual value creation.			
CO4	Master the art of managing relationships with diverse stakeholders,			
	including customers, employees, suppliers, and partners, to optimize			
	organizational success.			

SN	Modules/Units					
1	Introduction to Relationship Management					
	Introduction to Relationship Management- Definition, Meaning, Scope, Types of Relationship management: Customer Relationship management and Business Relationship Management. Relationship manager- Skills required to be a successful					
	relationship manager, Roles and Responsibilities of a relationship manager, Need of a relationship manager in crisis. <b>Introduction to Customer Relationship</b>					
	Management CRM Definition, Need and Importance: Conceptual Framework of Customer Relationship Management; The Value Pyramid, Customer Interaction					
	Cycle, Customer Profiling and Total Customer Experience, Goals of a CRM Strategy					
	and Obstacles, CRM Solutions Map, Discussing People, Processes and Technology,					
	CRM myths.					
2	Technological Tools for CRM and Implementation					
	Data Mining for CRM - Some Relevant Issues; Changing Patterns of e-CRM					
	Solutions in the Future; Structuring a Customer Focused IT Organization to Support					
	CRM; Organizational Framework for Deploying Customer Relationship; measuring					
	profitability CRM implementation –set by step process. Status of Customer					
	Relationship Management in service industry in India; Relevance of CRM for					
	Hospital Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance Sector, Supply-Demand Mismatches and their impact on					
	CRM; The Past, Present and Future of CRM					
3	Business relationship management					
J	Introduction to Business Relationship management: BRM Definition, Need and					
	Importance, Scope. Roles and responsibilities of a Business Relationship manager,					
	Various stakeholders in BRM, Use of various technologies in BRM.BRM Maturity					
	model- Superficial V/s Deep Analysis, Agility and agile thinking; IT Service					
	management in BRM- Key concepts, Value of ITSM, Service lifecycle concepts.					
	Strategies for maintaining relationships in professional arena- Building					
	relationships through task enabling, Building effective relationships through					
	respectful engagement, Building relationships through trusting others, Dealing with					
	corrosive relationships at work, Mastering Relationship Challenges.					
4	Relationship management with various stakeholders					
	Supplier Relationship management – Concept, Supplier Segmentation Pyramid,					
	Supplier Improvement Process for better relations, Challenges.					
	Employer-Employee relationship management- Concept, Objectives of Employee					
	Relations, Approaches to Employee Relations, Key Drivers for shifting from					
	Industrial Relations to Employee Relations, Factors influencing ERM, Essentials of					
	an effective ERM, ERM strategy.  Investors Relationship management – Concept, Focus, Keys to successful					
	investors' relations, Enhancing shareholders loyalty and retention.					
	Stakeholder relationship management- Types of stakeholders, Role of business in					
	social development, strategies to improve community relations, impact of community					
	relations on business.					
	Teamons on outsiness.					

#### **REFERENCES:**

- Introduction To Algorithms For Data Mining And Machine Learning by Yang Xin-She, Acad Pr.
- Data Mining and Machine Learning: Fundamental Concepts and Algorithms by Mohammed J. Zaki (Author), Wagner Meira Jr (Author)
- Leskovec, J & Rajaraman, A. & Ullman, J (2014). Mining of Massive Datasets. The book is available online from here.
- Bishop, C. (2007). Pattern Recognition and Machine Learning. More information supporting the book can be found here.
- James, G. & Witten, D. & Hastie, T. & Tibshirani, R. (2014). An introduction to Statistical Learning: with Applications in R. The book is available online from here.
   Murphy, K.P. (2012). Machine Learning: A Probabilistic Perspective. MIT Press. More information supporting the book can be found here.
   Mitzenmacher, M. and Upfal, E. (2005). Probability and Computing. Cambridge University Press. A PDF version of the book is available here

# (Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2023-2024)

(Evaluation pattern)

Continuous Internal Evaluation (CIE)	40 Marks
The internal evaluation of 40 marks for M.Com for each semester would	
be of tests and of class participation, project, case study analysis, Case	
lets, PowerPoint presentations, group discussion, book review, Research	
paper, article analysis and any other mode depending on the nature and	
scope of the course. Continuous Internal Evaluation (CIE), to be	
conducted by the subject teacher all through the semester. The total mark	
break up would be suitably divided and the total marks scored by the	
learner would be submitted to the Controller of Examination.	

Maximum Marks: 60 Questions to be set: 04

Durations: 02 hrs

#### All Questions are compulsory carrying 15 Marks each:

<b>Question No</b>	Particulars	Marks
Q1	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks
Q2	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks
Q3	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks
Q4	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks

(Mandatory Course)

#### **Financial Accounting and Analysis**

SN	Modules	No. of Lectures
1	Introduction to Accounting	15
2	Inventory Valuation	15
3	Financial Analysis-I Financial Statement Analysis	15
4	Capital Structure Decisions	15
	Total	60

SN	Objectives	
1	To provide the information that is needed for sound economic decision making.	
2	To provide information about firm's performance to external parties such as	
	investors, creditors, bankers, researchers and Government Agencies.	
3	To use the analytical techniques and arriving at conclusions from financial	
	information for the purpose of decision making.	

Course	Course Outcomes	
<b>Outcome No</b>		
CO1	Gain foundational knowledge of accounting principles and concepts, and	
	develop the ability to record and analyse basic financial transactions.	
CO2	Acquire skills in determining and valuating inventory, including various	
	methods such as FIFO and LIFO, contributing to effective financial	
	management.	
CO3	Learn to analyse financial statements to assess a company's performance,	
	liquidity, and profitability, enabling informed decision-making and	
	strategic planning.	
CO4	Understand the principles of capital structure and develop the ability to	
	make optimal financing decisions for a firm, considering factors like debt	
	and equity, to enhance long-term financial sustainability.	

SN	Modules/Units		
1	Introduction to Accounting		
	Importance - Objectives – Principles. GAAP: Accounting Concepts and Conventions.		
	Accounting System: Double Entry System - Recording Business Transactions -		
	Classification of Accounts - Accounting Cycle - Users of Accounting Information.		
	The Accounting Process Overview: Accounting Process. Books of Original Record:		
	Journal - Ledger - Trial Balance (Problems) - Classification of Capital and Revenue		
	Expenses - Final Accounts with Adjustments (Problems) - Cash Book and other		
	Subsidiary books. (Only Theory		
2	Inventory Valuation		
	Methods of Inventory Valuation and Valuation of Goodwill, Methods of Valuation of		
	Goodwill, Accounting from Incomplete Records, Advantages and Disadvantages of		
	Single Entry and Double Entry System and the Differences Between the Two,		
	Preparation of Accounts and Ascertainment of Profit from Incomplete Records,		
	Accounting Treatment as per the Statement of Affairs Method and Calculation of		
	Missing Figures.		
3	Financial Analysis-I Financial Statement Analysis		
	Analysis and Interpretation of Financial Statements from Investor and Company point		
	of view - Horizontal Analysis and Vertical Analysis of Company Financial		
	Statements - Liquidity - Leverage - Solvency and Profitability Ratios. (Problems)		
	Techniques: Du Pont Chart - Window Dressing - Limitations of Financial Statements.		
	Accounting Standards (AS) Issued by ICAI-IFRS. Case Study on Financial Reporting		
_	& Analysis (FRAs).		
4	Capital Structure Decisions		
	Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance,		
	Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and		
	Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio		
	Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of		
	Investment Objective/Criteria for Individuals/Non-business Purpose.		

#### REFERENCES

- Dhanesh K. Khatri, Financial Accounting & Analysis, TMH, New Delhi.
- PK Jain and K. L. Narang, Financial Accounting & Analysis, Kalyani Publications.
- Narayana Swamy, Financial Accounting & Analysis, PHI.
- V. Rajasekharam, Financial Accounting & Analysis, Pearson Education, New Delhi.
- Ranjan Kumar Bal, Financial Accounting & Analysis, S. Chand, New Delhi.
- Maheswari, Financial Accounting, IBH.

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(With effect from Academic Year: 2023-2024)

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course. Continuous Internal Evaluation (CIE), to be conducted by the subject	
teacher all through the semester. The total mark break up would be suitably	
divided and the total marks scored by the learner would be submitted to the	
Controller of Examination.	

Maximum Marks: 60 Questions to be set: 04

Durations: 02 hrs

#### All Questions are compulsory carrying 15 Marks each:

<b>Question No</b>	Particulars	Marks
Q1	C) Practical/ Theory Question	15 Marks
	OR	
	D) Practical/ Theory Question	15 Marks
Q2	C) Practical/ Theory Question	15 Marks
	OR	
	D) Practical/ Theory Question	15 Marks
Q3	C) Practical/ Theory Question	15 Marks
	OR	
	D) Practical/ Theory Question	15 Marks
Q4	C) Practical/ Theory Question	15 Marks
	OR	
	D) Practical/ Theory Question	15 Marks

(Elective Course)

#### **Foreign Trade Management**

SN	Modules	No. of Lectures
1	Export Finance, Banking, Pricing Costing & Exchange	15
	Regulations	
2	Export Procedures and Documentations	15
3	Import Management (Imports procedures &	15
	documentations, Customs Clearance &Freight	
	Forwarding)	
4	Foreign Trade Policy (Government Rules & Regulations)	15
	Total	60

SN	Objectives
1	To acquaint the participants with Practical knowledge of Import and Export
	management.
2	To help them to become export-import executives or to start their own Export-Import
	business.
3	To familiarize the participants with legal perspective of the business legal
	perspectives of the business administration in an enterprise.

Course	Course Outcomes
<b>Outcome No</b>	
CO1	Gain expertise in Export Finance, Banking, and Pricing Costing &
	Exchange Regulations for effective international trade operations.
CO2	Master Export Procedures and Documentations to ensure seamless and
	compliant cross-border transactions.
CO3	Acquire comprehensive knowledge of Import Management, covering
	Imports procedures, documentations, Customs Clearance, and Freight
	Forwarding.
CO4	Understand the intricacies of Foreign Trade Policy, including Government
	Rules & Regulations, to navigate the global trade landscape successfully.

SN	Modules/Units		
1	Export Finance, Banking, Pricing Costing & Exchange Regulations		
	Export Pricing: Costs Concepts. Export Pricing, Break Even Analysis. Cost Sheet for Exports, including Freight and Insurance. International Commercial Terms (INCO 2010 &2020). Problems on export Pricing. Export Finance. Export Finance in Foreign Currency. Scrutiny of Export Letter of Credit and Negotiation of documents under LC. Discrepant documents. Export Credit and Guarantee Corporation (ECGC). Deferred Payment Exports: Suppliers Credit / Buyers Credit. Project Exports. Exim Bank: Its role and functions. Factoring And Forfeiting FEMA: Introduction to FEMA, Authorize Dealers. Current account and Capital account Transaction. Rupee convertibility on Current/ Capita account. FEMA provisions regarding Exports, EEFC and Diamond Dollar Accounts. Foreign Currency accounts for Residents and Non-Residents. FEDAI: FEDAI Role Functions Rules. Derivatives, Hedging Options Etc.		
2	Export Procedures and Documentations		
	Definition of Export and Import. Preliminaries of starting Export & Import-business. Exchange Rate Mechanism: Role of banks in Foreign Trade Transaction. Outward and Inward remittances in foreign exchange. Buying and Selling of Foreign Exchange. Different types of foreign currency rates.  NOSTRO, VOSTRO and LORO accounts. Identifying and sourcing of the Buyers in the international market. Negotiation with the foreign prospective foreign buyer. Procedure for Staring Foreign Trade Activity. Categories and types of Exports.  Online procedure for obtaining IEC and RCMC. Forex / FTP policy provision regarding samples and Gifts. Export Order, its scrutiny, processing and execution. Payment Terms. Various methods of settlement of export/import transaction. Documents on collection and Letter of Credit. DOCUMENTATION: Complete export documents, including principal, auxiliary and regulatory documents. Importance of various export documents. Export Documents and GST.		
3	Import Management (Imports procedures & documentations, Customs Clearance & Freight Forwarding)		
	Need for Imports. Definition and meaning of Imports. How to read Import Export Policy and Procedures. External commercial Borrowings. Buyers Credit / Trade Credit. Direct Imports. Retirement of Import documents under an LC or otherwise on collection. FEMA provision regarding Imports: Customs duties. Customs clearance of export goods, Project Imports. Role of Customs and regulations regarding imports Indian Customs Act. 1962. Customs Tariff Act, Filing of Bill of entry. Clearance of cargo at the time of imports. Valuation and assessment of goods for payment of customs duty. Method for calculation of customs duty. Import of Technology, Drawings and Designs. Import of Samples / Gifts. Imports for personal use & Baggage rules. Imports through post and courier. GST: Main provisions for Imports / Exports. Duty Exemption/ Remission schemes		
4	Foreign Trade Policy (Government Rules & Regulations)		
	Preamble: Legal Frame work. Various definitions. Govt. objective under Foreign Trade Policy. Structure of Import Policy. ITC (HS) classification of Imports. General policy provisions regarding Import sand Exports. Promotional Measures. Duty exemption / Remission Scheme. EPCG scheme. SEZ, 100% EOU's, EHTP, STP, SEZ, FTZ etc. Deemed Exports. Export Promotion Schemes (MEIS): Duty Drawback Scheme, General provisions related to exports & imports. Current Foreign Trade Policy		

#### **REFERENCES:**

- Elhanan Helpman: Understanding Global Trade.
- Kenneth Pomeranz: The World that Trade Created
- Paul Krugman: Rethinking International Trade
- Eun Sup Lee: Management of International Trade SaxenaB.D: Foreign Trade Management.

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(With effect from Academic Year: 2024-2025)

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teacher all through the semester. The total mark break up would be suitably	
divided and the total marks scored by the learner would be submitted to the	
Controller of Examination.	

Maximum Marks: 60 Questions to be set: 04

Durations: 02 hrs

#### All Questions are compulsory carrying 15 Marks each:

Question No	Particulars	Marks
Q1	E) Practical/ Theory Question	15 Marks
	OR	
	F) Practical/ Theory Question	15 Marks
Q2	E) Practical/ Theory Question	15 Marks
	OR	
	F) Practical/ Theory Question	15 Marks
Q3	E) Practical/ Theory Question	15 Marks
	OR	
	F) Practical/ Theory Question	15 Marks
Q4	E) Practical/ Theory Question	15 Marks
	OR	
	F) Practical/ Theory Question	15 Marks

(Elective Course)

#### **Introduction to Business Analytics**

SN	Modules	No. of Lectures
1	Basics of Business analytics	15
2	Visualization/ Data Issues	15
3	Introduction to Data Mining	15
4	Business analytics future trends	15
	Total	60

SN	Objectives	
1	To enable the learners to understand the scope of Business analytics in today's era.	
2	To develop learning and analytical skills of the learners to enable them to for Data	
	visualization of multidimensional data	
3	To develop learning and analytical skills of the learners to enable them to for Data	
	visualization of multidimensional data	

Course	Course Outcomes	
<b>Outcome No</b>		
CO1	Gain foundational knowledge in business analytics principles, techniques,	
	and applications to make informed data-driven decisions.	
CO2	Develop proficiency in data visualization tools and address data quality	
	challenges, ensuring effective communication and decision-making	
	through clear, insightful visualizations.	
CO3	Acquire fundamental skills in data mining methodologies, algorithms, and	
	techniques for extracting valuable patterns and insights from large	
	datasets.	
CO4	Explore emerging trends, technologies, and strategies shaping the future of	
	business analytics, preparing for advancements in data-driven decision-	
	making.	

SN	Modules/Units		
1	Basics of Business analytics		
	Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, Retail Analytics, Health care		
	Analytics, Supply Chain Analytics - Role of Data Scientist in Business & Society		
2	Visualization/ Data Issues		
	Organization/sources of data - Structured Vs Semi Structured Vs Unstructured data, Importance of data quality - Dealing with missing or incomplete data - Data Classification Types of Data Sources- Data Warehouse Vs Databases, Relational Database vs Non-Relational Database, RDBMS Data structures, Columnar Data structures		
3	Introduction to Data Mining		
	Introduction to Data Mining -Data Mining meaning - Data Mining Process - Data mining tool - Market Basket Analysis, Association Rules and clustering, Decision trees, Random forests		
4	Business analytics future trends		
	Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m-commerce, Location Analytics, Intelligent Agent in search & retrieval, Personalization and Comparison), Social Networking Analysis, Big Data Tools & Techniques, Content Analytics (Sentimental Analysis & Opinion Analysis). Ethical and Legal considerations in Business Analytics.		

#### **REFERENCES:**

- Essentials of Business Analytics: An Introduction to the methodology and its application,
   Bhimasankaram Pochiraju, Sridhar Seshadri, Springer.
- Ben Fry- Visualizing Data. Released December 2007. Publisher(s): O'Reilly Media, Inc.
- An Introduction to Business Analytics, Ger Koole, Lulu.com, 2019

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(With effect from Academic Year: 2023-2024)

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course. Continuous Internal Evaluation (CIE), to be conducted by the subject	
teacher all through the semester. The total mark break up would be suitably	
divided and the total marks scored by the learner would be submitted to the	
Controller of Examination.	

Maximum Marks: 60 Questions to be set: 04

Durations: 02 hrs

#### All Questions are compulsory carrying 15 Marks each:

<b>Question No</b>	Particulars	Marks
Q1	G) Practical/ Theory Question	15 Marks
	OR	
	H) Practical/ Theory Question	15 Marks
Q2	G) Practical/ Theory Question	15 Marks
	OR	
	H) Practical/ Theory Question	15 Marks
Q3	G) Practical/ Theory Question	15 Marks
	OR	
	H) Practical/ Theory Question	15 Marks
Q4	G) Practical/ Theory Question	15 Marks
	OR	
	H) Practical/ Theory Question	15 Marks

(Elective Course)

#### **Organisational Behaviour**

SN	Modules	No. of Lectures
1	Introduction to Organizational Behaviour	15
2	Foundation of Individual Behaviour	15
3	Group Dynamics and Behaviour	15
4	Emerging Challenges	15
	Total	60

SN	Objectives
1	To enable students to describe how people behave under different conditions and
	understand why people behave as they do.
2	To enable students to synthesize related information and evaluate options for the
	most logical and optimal solution such that they would be able to predict and control
	human behaviour and improve results.
3	To help the students to develop cognizance of the importance of human behaviour

Course	Course Outcomes
<b>Outcome No</b>	
CO1	Understand the fundamental concepts and theories shaping organizational
	behaviour, providing a comprehensive overview of its scope and relevance
	in workplace dynamics.
CO2	Explore the psychological and social factors influencing individual
	behaviour in organizational settings, fostering insights into motivation,
	perception, attitudes, and personality.
CO3	Analyse the intricacies of group dynamics within organizations, gaining
	insights into team structures, communication patterns, conflict resolution,
	and collaborative decision-making.
CO4	Address contemporary issues and evolving trends in organizational
	behaviour, equipping learners with the skills to navigate challenges such
	as diversity, technological advancements, and changing workplace
	paradigms.

SN	Modules/Units		
1	Introduction to Organizational Behaviour		
	Understanding Organizational Behaviour: Definition, Goals, Focus and Fundamentals		
	of OB Concepts of OB and Inter-disciplinary approach of OB A Basic Model of OB:		
	Emerging Trends		
2	Foundation of Individual Behaviour		
	Factors affecting Individual behaviour- Personal, Psychological, Organization		
	System, Environmental. Personality& Perception – Nature of personality,		
	Determinants of personality, Personality Traits., Factors Influencing Perception,		
	Managing perception Process, Perception and OB Attitude – Nature, components,		
	work related attitudes, Barriers to attitudinal Change, Measures to attitudinal change.		
3	Group Dynamics and Behaviour		
	Group – Types of groups, Stages of Group Development, Group Decision making –		
	Advantages and Problems. Work place behaviour – Determinants of Group		
	Behaviour, Power and Politics – Sources of Power, Types of Organizational politics.		
	Conflict – Levels of Conflict, Strategies for resolving Conflict, and Guidelines for		
	effective negotiation		
4	Emerging Challenges		
	Stress Management – Sources, Effects, Strategies, Stress and Performance.		
	Organization culture – Cultural Dimensions, Creating Organizational Culture,		
	Maintaining Organizational Culture. Workforce Diversity – Concept, Managing		
	Diversity effectively, Ethical Behaviour in workplace, Managing Ethics at work place		

#### **REFERENCES:**

- Luthans, Fred (2002) Organization Behaviour (9thed), McGraw Hill, India.
- Mishra M.N. (2001) Organizational Behaviour, Vikas Publishing House Pvt. Ltd., New Delhi.
- Newstrom W. John, Davis Keith (1996) Organization Behaviour, McGraw Hill, India.
- Robbins S.P. (1999) Organizational Behaviour, concepts, controversies and applications,
   Prentice Hall, New Delhi.
- Sharma R.A. (1982) Organization Theory and Behaviour, Tata McGraw-Hill, India.
- Andre, R. (2009) Organizational Behaviour, Pearson, India
- Chadha, N.K. (2010) Perspectives in Organizational Behaviour.
- Rao, V.S.P. (2009) Organizational Behaviour, Excel Books, India.

# (Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2023-2024)

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divided and the total marks scored by the learner would be submitted to the	
Controller of Examination.	

Maximum Marks: 60 Questions to be set: 04

Durations: 02 hrs

#### All Questions are compulsory carrying 15 Marks each:

<b>Question No</b>	Particulars	Marks
Q1	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 arks
Q2	A) Practical/ Theory Question OR	15 Marks
	B) Practical/ Theory Question	15 arks
Q3	A) Practical/ Theory Question OR	15 Marks
	B) Practical/ Theory Question	15 arks
Q4	A) Practical/ Theory Question OR	15 Marks
	B) Practical/ Theory Question	15 Marks

(Research Methodology)

#### Statistical tools and techniques

SN	Modules	No. of Lectures
1	Measures of Central Tendency and Dispersion	15
2	Regression Analysis	15
3	Time Series and Forecasting	15
4	Theoretical Frequency Distributions	15
	Total	60

SN	Objectives
1	Students will acquire an understanding of descriptive statistical tools like measures
	of central tendency & measures of variation and apply these tools to real life
	situations.
2	Students will be able to identify and establish relationships between real life
	variables using tools like correlation and regression and comprehend the concepts of
	probability & probability distributions

Course Outcomes	
Outcome No	
CO1	Understand and apply statistical measures such as mean, median, mode,
	and standard deviation to analyse and describe data distributions.
CO2	Develop proficiency in using regression techniques to model and interpret
	relationships between variables, enabling effective predictive analysis.
CO3	Acquire skills in analysing time-dependent data and applying forecasting
	methods to make informed predictions for future trends and patterns.
CO4	Gain a deep understanding of theoretical frequency distributions and their
	applications in statistical analysis, providing a foundation for advanced
	data modelling and interpretation.

SN	Modules/Units	
1	Measures of Central Tendency and Dispersion	
	Average-Concept, Types, Mathematical Averages- Arithmetic, Geometric, and	
	Harmonic mean, Position and Locational Averages, Median, Mode. Measures of	
	Dispersion: Range, Quartile Deviation- Mean and Standard Deviation, Variance-	
	Coefficient of Variance- Comparison of various measures of Dispersion, Skewness-	
	Relative Measures of Skewness- Karl Pearson, Bowley, Kelly-Coefficient of	
	Skewness, Kurtosis.	
2	Regression Analysis	
	Regression Analysis: Regression Equations, Regression Coefficients. b. Multiple	
	Correlation and Multiple Regression Analysis: Partial Correlation, Coefficient of	
	Multiple Correlation, Multiple Regression Analysis applications in business world	
3	Time Series and Forecasting	
	Time Series- Introduction, Objectives of Time Series, Identification of Trend,	
	Variation in Time Series Secular Variation, Cyclical Variation, Seasonal Variation,	
	and Irregular Variation, Methods of Estimating Trend, Choosing Appropriate	
	Forecasting Model.	
4	Theoretical Frequency Distributions	
•	Theoretical Frequency Distributions: Binomial, Normal and Poisson distribution.	
	Probability Theory: Addition and Multiplication Theorems of Probability,	
	Application of Addition Theorem, Multiplication Theorem, Bayes' Theorem.	

#### **REFERENCES:**

- Statistics for Management, Levin and Rubin, 7th Edition, Pearson
- Statistics for Business and Economics, Anderson, Sweeney and Williams, 11th Edition,
   Cengage Learning 11
- Statistics for Management, T. N. Srivastava and Shailaja Rego, 2nd Edition, TMH
- Business Statistics in Practice, Bruce Bowerman, Richard T. O' Connell and Emily Murphree, 5th Edition, Tata McGraw hill
- Statistics for Managers, Levine, Stephan, Krehbiel and Berenson, 5th Edition, PHI
- Statistical Methods, S. P. Gupta, 34th Edition, Sultan Chand & Sons
- Business Statistics for Contemporary Decision Making, Ken Black, 5th Edition, Wiley Publications (India Edition)

# (Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2023-2024)

(Evaluation pattern)

Continuous Internal Evaluation (CIE)	40 Marks
The internal evaluation of 40 marks for M.Com for each semester would be of	
tests and of class participation, project, case study analysis, Case lets,	
PowerPoint presentations, group discussion, book review, Research paper,	
article analysis and any other mode depending on the nature and scope of the	
course. Continuous Internal Evaluation (CIE), to be conducted by the subject	
teacher all through the semester. The total mark break up would be suitably	
divided and the total marks scored by the learner would be submitted to the	
Controller of Examination.	

Maximum Marks: 60 Questions to be set: 04

Durations: 02 hrs

# All Questions are compulsory carrying 15 Marks each:

<b>Question No</b>	Particulars	Marks
Q1	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 arks
Q2	A) Practical/ Theory Question OR	15 Marks
	B) Practical/ Theory Question	15 arks
Q3	A) Practical/ Theory Question OR	15 Marks
	B) Practical/ Theory Question	15 arks
Q4	A) Practical/ Theory Question OR	15 Marks
	B) Practical/ Theory Question	15 Marks

# Syllabus of Courses of Master of Commerce (M.Com) International

#### **Business Program at Semester III**

#### **Research Project**

Inclusion of project work in the course curriculum of the M.Com. Program is one of the ambitious aspects in the program structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/her eager to enquire and ability to interpret particular aspect of the study in his/her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

#### Guidelines for preparation of Project Work

Work load for Project Work is 01 (one) hour per batch of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the remaining 03 (three) hours per week.

#### General guidelines for preparation of project work

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learners has to undertake a Project individually under the supervision of a teacher guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
  - a. Font type: Times New Roman
  - b. Font size: 12-For content, 14-for Title
  - c. Line Space: 1.5-for content and 1-for in table work
  - d. Paper Size: A4
  - e. Margin: in Left-1.5, Up-Down-Right-1
- The Project Report shall be bounded.
- The project report should be 60 to 80 pages