

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 IV

www.rapodar.ac.in

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 2025-2026

www.rapodar.ac.in

POST GRADUATE PROGRAM OUTCOMES

PROGRAM OUTCOME No.	Description
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 Business Management	06	1	International Finance	06
2	Cross Cultural Management	06	2	E-Commerce	06
3	Business Ethics	02	3	Corporate Social Responsibility	02
Electives			Electives		
4	R-Lab Course	04	4	Economics for Managers	04
Research Methodology			Research Methodology		
5	Research Methodology for Business	04	--	-----	--
On Job Training/Field Project			On Job Training/Field Project		
--	-----	--	6	International Business Related Project	04
Total Credits		22	Total Credits		22

M.com II

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

Revised Syllabus of Courses of Master of Commerce (M.Com)

International Business Program at Semester IV

(Mandatory Course)

International Marketing

Modules at a glance

SN	Modules	No. of Lectures
1	Introduction to International Marketing	15
2	International Pricing Policy and International Distribution Policy	15
3	International Product Strategies and International Communication Theory	15
4	Planning, Organization and Control of the International Marketing Operations	15
	Total	60

SN	Objectives
1	To develop and understanding of the marketing in international business and global forces transforming the international business today.
2	To develop a general perspective about managing international business both in operational as well as strategic context.

Course Outcome No	Course Outcomes
CO1	Gain foundational knowledge in International Marketing, exploring key concepts and frameworks.
CO2	Develop expertise in International Pricing and Distribution policies, essential for global market success.
CO3	Master International Product Strategies and Communication Theories to effectively engage diverse markets.

CO4	Acquire skills in planning, organizing, and controlling International Marketing operations for sustainable success.
-----	---

SN	Modules/Units
1	Introduction to International Marketing
	Globalisation, Internationalisation of trade, Definition of International Marketing, Benefits and Challenges of International marketing, Overview of EPRG Framework, Overview of various environments in international trade- Political, Environmental, Social, Technological, Legal, Cultural Environment International Marketing Research- Definition, Benefits, Need and Challenges. Designing of International Marketing Research
2	International Pricing Policy and International Distribution Policy
	Definition of Pricing and Related Terms, Pricing Strategies, Payment Methods and Delivery Terms, Countertrade Operations Introduction, Levels and Types of Distribution, International Distribution Channels, Selected Aspects of Retailing Across the World
3	International Product Strategies and International Communication Theory
	Product Strategies on International Market, Branding on the International Market, Country of Origin Effect, Product Packaging, The Term of Innovation and Classification of Product Innovations, Sources of Ideas for New Products, Process of New Product Development, Factors of New Product Failure and Success on the Market, Strategies of Product Innovation in the International Environment. Marketing Communication, International Marketing Communication and Integrated Marketing Communication, Tools of International Marketing Communication, Media Planning, Media Plan and Budget Plan
4	Planning, Organization and Control of the International Marketing Operations

	Planning of the International Marketing Operations, Types of Planning in Marketing Business Activities, The International Planning Process, Types of Organisation in Marketing Business Activities, Types of Controls in Marketing Business Activities
--	--

REFERENCES:

- Daniels & Lee, International Business Keegan, Global Marketing
- Varshney & Bhattacharya, International Marketing Management
- Harvard Business Review, Global Business Review (Sage Publications), Global Forum – ITC Geneva
- Czinkota, International Business
- Khurana PK, Export Marketing

EXAMINATION PATTERN
(Under Choice Based Credit, Grading and Semester System)
(With effect from Academic Year: 2023-2024)
(Evaluation pattern)

1. Continuous Internal Evaluation System:

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.	

2. Question Paper Pattern (Practical/ Theory Courses) :

Maximum Marks: 60

Questions to be set: 04

Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

Question No	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

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

Revised Syllabus of Courses of Master of Commerce (M.Com)

International Business Program at Semester IV

(Mandatory Course)

Global Supply Chain Management

Modules at a glance

SN	Modules	No. of Lectures
1	Introduction to Supply Chain Management	15
2	Perspectives of SCM	15
3	Introduction to Logistics	15
4	Design of SCM, Logistics and Use of Internet	15
	Total	60

SN	Objectives
1	To understand how Logistics, Supply Chain, Operations, Channels of Distribution fit in to various types of Business viz., Manufacturing, Service and Project.
2	To understand how Transportation and Warehouse functions fits into Logistics & Supply Chain Management.
3	To understand how Managers, take decisions in Logistics and supply chain management functional area

Course Outcome No	Course Outcomes
CO1	Develop a foundational understanding of Supply Chain Management (SCM) concepts and principles.
CO2	Gain diverse perspectives on SCM, incorporating strategic, operational, and global viewpoints.
CO3	Acquire a comprehensive introduction to logistics, encompassing key components and functions.

CO4	Explore the design aspects of SCM and logistics, emphasizing the integration of internet technologies for enhanced efficiency and effectiveness.
-----	--

SN	Modules/Units
1	Introduction to Supply Chain Management
	Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management. Principles and Strategies: Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting. Participants in SCM: Supply chain intermediaries- Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channel of Distribution at Services Level, Factors for selection of suitable channels.
2	Perspectives of SCM
	Global perspectives: Measuring and analysing the value and efficiency of global Supply Chain Networks, Global market forces, Types of global supply chain. Indian Perspectives: Measuring and Analysing the value and efficiency of domestic Supply Chain Networks, Economic effects of supply chains. Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.
3	Introduction to Logistics
	Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control, Bull-whip effect Transportation and Warehousing: Transport Functions and Participants in Transportation Decisions, Transport Infrastructure- Forms, Warehouse Functions and Operations Packaging and Materials Management- Consumer and

	Industrial Goods Packaging - Importance, Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling
4	Design of SCM, Logistics and Use of Internet
	SCM Plan- Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods Use of Internet in SCM- E-market places, E-procurement, E-logistics, and E-fulfilment. Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modelling of supply chains using Markov chains, Inventory Control Importance, Pareto's Law. New Horizon in Supply chain Management (Careers)

REFERENCES:

- Modelling the Supply Chain-2nd edition; Shapiro, Jeremy F, Duxbury Applied Series
- Logistics and Supply Chain Management; Christopher, M (1992), Pitman Publishing, London.
- Logistics and Supply Chain Management Cases and Concepts; Raghuram and Rangaraj, Macmillan
- Supply Chain Management; N. Chandrasekaran, Oxford
- Supply Chain Logistics Management-2nd Edition; Bowersox, Closs, Cooper, McGraw Hill
- Supply Chain Management; Dubey, Kumar Sai, New Century

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2023-2024)

(Evaluation pattern)

1. Continuous Internal Evaluation System:

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.	

2. Question Paper Pattern (Practical/ Theory Courses) :

Maximum Marks: 60

Questions to be set: 04

Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

Question No	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

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

Revised Syllabus of Courses of Master of Commerce (M.Com)

International Business Program at Semester IV

(Elective Course)

International Financial Regulatory Bodies

Modules at a glance

SN	Modules	No. of Lectures
1	Conceptual Foundations of Financial Statements	15
2	Presentation of financial statements	15
3	Indian Accounting Standards for Assets, Liabilities and Revenue	15
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence	15
	Total	60

SN	Objectives
1	This course aims at giving the students the Conceptual Foundations of Financial Statements and Indian Accounting Standards for Assets, Liabilities and Revenue.

Course Outcome No	Course Outcomes
CO1	Develop a solid understanding of the conceptual foundations underlying financial statements.
CO2	Acquire skills in the effective presentation of financial statements, adhering to relevant guidelines and standards.
CO3	Master the application of Indian Accounting Standards in the recognition, measurement, and presentation of assets, liabilities, and revenue.
CO4	Demonstrate proficiency in presenting single entity financial statements in accordance with IFRS convergence, ensuring compliance and clarity.

SN	Modules/Units
1	Conceptual Foundations of Financial Statements
	The objective of financial reporting, - The main assumptions, Qualitative characteristics of financial reporting, Elements of Financial Statements: recognition and measurement
2	Presentation of financial statements
	Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS:- Introduction, scope ; Indian Accounting standards (Ind AS): Introduction Road map; Comparison of Ind AS, IFRS and AS ; Conceptual framework ; Definition of financial elements Principles of recognition, measurements, presentation and disclosure. (Theory and Practical)
3	Indian Accounting Standards for Assets, Liabilities and Revenue
	Valuation of Inventories, Cash flow statement, Accounting for tangible non-current assets, Accounting for intangible assets, Accounting for impairment of assets, Accounting for borrowing costs, Investment property, Revenue from contracts with customers, Income tax, Employee benefits, Provisions, contingent liabilities and contingent assets (Theory and Practical)
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence
	(Ind AS 1): Accounting policies, accounting estimates; (IAS 8 and Ind AS 8) - Events after reporting date; (IAS10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in

	Equity(SOCE)- Cash Flow Statement (SOCF); (IAS 7 and Ind AS 7). · (Theory and Practical)
--	--

REFERENCES:

- Indian Accounting Standards and IFRS for non-financial executives: By T.P. Ghosh– Taxman
- Jan Williams: Financial & Managerial Accounting.
- Maurice D. Levi – International Finance: Tata Mc Graw Hill.
- P .Chandra: Financial Management:
- Dr. S. N. Maheshwari: Corporate Accounting
- Mukherjee, Hanif: Corporate Accounting
- Steven Collings:IFRS for Dummies

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2023-2024)

(Evaluation pattern)

1. Continuous Internal Evaluation System:

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.	

2. Question Paper Pattern (Practical/ Theory Courses) :

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

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

Revised Syllabus of Courses of Master of Commerce (M.Com)

International Business Program at Semester IV

(Elective Course)

Corporate Finance

Modules at a glance

SN	Modules	No. of Lectures
1	Types of Financing	15
2	Investment Decisions	15
3	Management of Working Capital	15
4	Budgetary Control	15
5	Financial Policy and Corporate Strategy	15
	Total	75

SN	Objectives
1	To enhance the abilities of learners to develop the objectives of Financial Management.
2	To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates
3	To enhance the abilities of learners to analyse the financial statements.

Course Outcome No	Course Outcomes
CO1	Understand various methods of financing and their implications on business operations and financial health.
CO2	Develop skills in evaluating and making informed investment choices to optimize returns and contribute to organizational growth.
CO3	Learn effective strategies for managing short-term assets and liabilities to ensure the smooth operation of day-to-day business activities.
CO4	Gain proficiency in creating and implementing budgets, enabling efficient resource allocation and financial control within an organization.

CO5	Analyse the integration of financial decisions with overall corporate strategy, fostering a comprehensive understanding of how financial policies impact long-term business objectives.
-----	---

SN	Modules/Units
1	Types of Financing
	Introduction, Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance, Owners Capital / Equity Capital Preference share capital Retained Earning, Debentures or Bonds, Loans from Financial Institutions / Banks,, Short Term Sources of Finance, Trade Credit, Accrued Expenses and Deferred Income Advances from Customers, Commercial Papers, Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans , Inter Corporate Deposits, Certificate of Deposits , Public Deposits
2	Investment Decisions
	Capital Budgeting Introduction, Nature of Capital Budgeting Purpose of Capital Budgeting Capital Budgeting Process Types of Capital Investment, Decisions Project Cash Flows and Net Profit Approval, Basic Principle of Measuring Project Cash Flows, Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle, Probability technique for measurement of cash flow, Capital Budgeting Techniques: Net Return Value; Internal Rate of Return; Profitability Index Methods, A Comparison; Project Selection Under Capital Rationing (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e., cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)
3	Management of Working Capital

	<p>Meanings, Concepts and policies of working capital Management of working capital, Issues in working capital ; Estimating working capital needs (only Theory)</p> <p>Operating or working capital cycle (only Theory)</p> <p>Management of components of working capital; Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India</p> <p>Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies; Inventory Management: Objectives and Techniques</p>
4	Budgetary Control
	<p>Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)</p>
5	Financial Policy and Corporate Strategy
	<p>Meaning of strategic financial management Strategic financial decision-making framework Functions of Strategic Financial Management. Financial Planning</p>

REFERENCES:

- Damodaran, Corporate Finance – John wiley& Co., 2/e, 2004
- Ashwath Damodaran – Corporate Finance-Theory and Practice – John Wiley & Sons
- Ross, Wester field & Jaffe, Corporate Finance– TMH – 7/e, 2005

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2023-2024)

(Evaluation pattern)

1. Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	40 Marks
---	---------------------

<p>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.</p>	
---	--

2. Question Paper Pattern (Practical/ Theory Courses) :

Maximum Marks: 60

Questions to be set: 04

Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

Question No	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

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

Revised Syllabus of Courses of Master of Commerce (M.Com)

International Business Program at Semester IV

(Elective Course)

Python for Data Science - Lab Course

Modules at a glance

SN	Modules	No. of Lectures
1	Introduction to Python	15
2	Series and data Frame	15
3	Functions	15
4	Data Manipulation and Visualisation	15
	Total	60

SN	Objectives
1	To Understand and critically apply the concepts and methods of business analytics
2	To Strategic understand business analytics and be able to take into account the relationships between this discipline and other areas of business to make holistic judgments when analysing business situations

Course Outcome No	Course Outcomes
CO1	Gain a foundational understanding of Python programming language, covering basic syntax, data types, and control structures.
CO2	Learn to manipulate and analyse structured data using Pandas, focusing on Series and Data Frames for effective data handling and exploration.
CO3	Develop proficiency in creating and using functions in Python, exploring concepts such as parameters, return values, and scope to enhance code modularity and reusability.
CO4	Acquire skills in data manipulation with Pandas and explore data visualization techniques using libraries like Matplotlib and Seaborn, enabling effective representation and interpretation of data.

SN	Modules/Units
1	Introduction to Python
	<p>Introduction of Python, Jupyter Notebook, Python Functions, Python Types and Sequences, Python Moreon Strings, Reading and Writing CSV files Introduction to Python Language: Overview, Features of Python, Execution of a Python Program, Innards of Python, Frozen Binaries, Python Interpreter, Comparison of Python with C and Java, Installing Python, Writing &Executing, IDLE.</p> <p>Data Types, Variables And Other Basic Elements: Comments, Docstrings, Data types-Numeric, Compound, Boolean, Dictionary, Sets, Mapping, Basic Elements of Python, Variables</p> <p>Input and Output Operations: Input Function, Output Statements, Command Line Arguments Control Statements: Control Statements- Loop Statement, The else Suite, break Statement, continue Statement, pass Statement, assert Statement, return Statement</p>
2	Series and data Frame
	<p>The Series Data Structure, Querying a Series, The Data Frame Data Structure, Data Frame Indexing and Loading, Querying a Data Frame, Indexing Data frames, Merging Data frames, Data Aggregation and Group Operations, Time Series, Date and Time Data Types and Tools, Time Series Basics, Date Ranges, Frequencies, and Shifting, Time Zone Handling, Periods and Period Arithmetic, Resampling and Frequency Conversion, Time Series Plotting, Moving Window Functions</p>
3	Functions
	<p>Functions: Defining & Calling a Function, Returning Results, Returning Multiple Values, Built-in Functions, Parameters and Arguments, Recursive Functions, Anonymous or Lambda Functions Operators: Arithmetic operators, Assignment</p>

	<p>operators, Unary minus operator, Relational operators, Logical operators, Bitwise operators, Membership operators, Identity operators, Precedence of Operators, Associativity of Operators Arrays: Creating Arrays, Indexing and Slicing, Basic Array Operations, Arrays Processing, Mathematical Operations on Array, Aliasing Arrays, Slicing and Indexing in NumPy Arrays, Basic Slicing. Advanced Indexing. Dimensions of Arrays, Attributes of an Array, Strings: Creating Strings, Functions of Strings, Working with Strings, Length of a String, Indexing & Slicing, Repeating & Concatenation of Strings, Checking Membership, Comparing Strings, Removing Spaces, Finding Substrings, Counting Substrings, Strings are Immutable, Splitting and Joining Strings, Changing Case, Checking Starting and Ending of a String, Sorting & Searching in the Strings, Formatting the Strings, Working with Characters</p>
4	Data Manipulation and Visualisation
	<p>Data Manipulation with Pandas: Introducing Pandas Objects, Data Indexing and Selection, Operating on Data in Pandas, Handling Missing Data, Hierarchical Indexing, Combining Datasets: Concat and Append, Combining Datasets: Merge and Join, Aggregation and Grouping, Pivot Tables, Vectorized String Operations, Working with Time Series. High-Performance Pandas: eval() and query()</p> <p>Visualization with Matplotlib: Simple Line Plots, Simple Scatter Plots, Visualizing Errors, Density and Contour Plots, Histograms, Binnings, and Density, Customizing Plot Legends, Customizing Colorbars, Multiple Subplots, Text and Annotation, Customizing Ticks, Customizing Matplotlib: Configurations and Stylesheets, Three-dimensional Plotting in Matplotlib, Geographic Data with Basemap, Visualization with Seaborn</p>

REFERENCES:

- Learning Python”, David Ascher and Mark Lutz
- “Python for Data Analysis: Data Wrangling with Pandas, NumPy, and IPython”, Wes McKinney
- “Introduction to Machine Learning with Python: A Guide for Data Scientists”, Andreas C. Muller and Sarah Guido

EXAMINATION PATTERN
(Under Choice Based Credit, Grading and Semester System)
(With effect from Academic Year: 2023-2024)
(Evaluation pattern)

1. Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	40 Marks
---	---------------------------

<p>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.</p>	
---	--

2. Question Paper Pattern (Practical/ Theory Courses) :

Maximum Marks: 60

Questions to be set: 04

Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

Question No	Particulars	Marks
Q1	I) Practical/ Theory Question	15 Marks
	OR	
	J) Practical/ Theory Question	15 Marks
Q2	I) Practical/ Theory Question	15 Marks
	OR	
	J) Practical/ Theory Question	15 Marks
Q3	I) Practical/ Theory Question	15 Marks
	OR	
	J) Practical/ Theory Question	15 Marks
Q4	I) Practical/ Theory Question	15 Marks
	OR	
	J) Practical/ Theory Question	15 Marks

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

Syllabus of Courses of Master of Commerce (M.Com) International Business Program at Semester IV

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

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:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-for Title
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size: A4
 - Margin : in Left-1.5, Up-Down-Right-1
- The Project Report shall be bounded.

- The project report should be 60 to 80 pages

EXAMINATION PATTERN
(Under Choice Based Credit, Grading and Semester System)
(With effect from Academic Year: 2023-2024)
(Evaluation pattern)

1. Continuous Internal Evaluation System:

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.	

2. Question Paper Pattern (Practical/ Theory Courses) :

Maximum Marks: 60

Questions to be set: 04

Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

Question No	Particulars	Marks
Q1	K) Practical/ Theory Question	15 Marks
	OR	
	L) Practical/ Theory Question	15 Marks
Q2	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks
Q3	K) Practical/ Theory Question	15 Marks
	OR	
	L) Practical/ Theory Question	15 Marks
Q4	K) Practical/ Theory Question	15 Marks
	OR	
	L) Practical/ Theory Question	15 Marks

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.
