ಕ್ರಮಾಂಕ/No. : MU/ACC/CR.7/2025-26/A2

NOTIFICATION

Sub: Revised syllabus of M.Com I & II Semester Programme.

Ref: Academic Council approval vide agenda No.:ಎಸಿಸಿ:ಶ್ಯೈ.ಮ.ಸಾ.ಸ.1:1 (2025-26) dtd 18.07.2025.

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The revised syllabus of M.Com. I and II semester Programme which has been approved by the Academic Council at its meeting held on 18.07.2025 is hereby notified for implementation with effect from the academic year 2025-26 and onwards.

Copy of the Syllabus shall be downloaded from the University Website (www.mangaloreuniversity.ac.in)
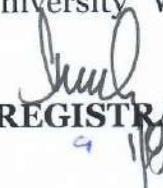
REGISTRAR

To,

1. The Registrar (Evaluation), Mangalore University.
2. The Chairman, UG & PG Board of Studies in Commerce, Dept. of Commerce, Mangalore University.
3. The Chairman, Dept. of Commerce, Mangalore University.
4. The Principals of the Colleges concerned.
5. The Asst. Registrar (ACC), O/o the Registrar, Mangalore University.
6. The Director, DUIMS, Mangalore University – with a request to publish in the website.
7. Guard File.

MANGALORE UNIVERSITY

Post Graduate Department of Studies and Research in Commerce

Mangalagangotri, Konaje-574199, Karnataka, India

Credits Pattern, Scheme of Examination and Syllabus for Two years Master of Commerce (M.Com) Post Graduate Programme (4 Semesters)

Choice Based Credit System (CBCS)

2025-2026

Credits Pattern, Scheme of Examination and Syllabus for Two Years Master of Commerce(M.Com) Post Graduate Degree Programme(CBCS Semester Scheme)

Programme Objectives (PO's)

1: To provide students with a deep and thorough understanding of diverse areas within commerce, including accounting, finance and taxation.

2: To cultivate the necessary skills and competencies for successful careers in commerce, trade, industry and entrepreneurship through both academic and research activities.

3 : to nurture professional skills, foster lifelong learning, instill strong values, encourage teamwork and leadership and prepare students to face challenges in both industry and academia.

4 : To promote a research-driven culture among students, encouraging them to undertake projects that have a positive societal impact and align with their future careers.

5 : To instill a strong sense of ethics and social responsibility, ensuring that students make valuable and positive contributions to society in both their personal and professional lives.

6 : To prepare students to adapt to technological advancements and global commerce trends, equipping them with the ability to respond to the dynamic nature of the business environment.

Programme Outcomes (PO's)

PO1: Students will acquire advanced techniques for managing business operations with a focus on accounting, finance, taxation, and the Banking, Financial Services, and Insurance (BFSI) sector.

PO2: Students will be able to assess changes in the business environment, respond to these changes with innovative solutions, and maintain integrity in their approaches.

PO3 : Students will develop entrepreneurial skills, teaching aptitude, interpersonal skills, and research capabilities through ethical practices and ongoing professional development.

PO4 : Students will demonstrate self-confidence, an understanding of societal issues, and effective communication skills. They will engage with the accounting, commerce, management and business communities through various digital and non-digital mediums, including effective reports, presentations and clear instructions.

PO5 : Students will identify contemporary social issues, explore opportunities for social entrepreneurship, design ethical business solutions, and uphold high ethical standards in organizational decision-making. They will demonstrate awareness of ethical issues and distinguish between ethical and unethical behaviours.

PO6 : Students will integrate emerging technologies and global commerce trends in to their problem-solving and decision-making processes, adapting to technological advancements and international business practices effectively.

Credits Pattern and Minimum Credits Required for M.Com Post Graduate Degree

I to IV Semester	Hard Core Course (HC)		Soft Core Course (SC)		Open Elective Course (OE)		Total	
	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits
	11	44	09	36	02	06	22	86

Minimum credits to be registered by a student in a normal phase to successfully complete M.Com Degree in four semesters

Semesters	Hard Core Course		Soft Core Course		Open Elective Course		Total	
	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits
I	03	12	02	08	-	-	05	20
II	03	12	02	08	01	03	06	23
III	03	12	02	08	01	03	06	23
IV	02	08	03	12	-	-	05	20
Total	**11**	**44**	**09**	**36**	**02**	**06**	**22**	**86**

Subject Code	Title of the Course	HC/ SC/ OE	Number of Credits L – Lecture T-Tutorial P-Practical				Marks IA-Internal Assessment SE-Semester Exams			Duration of the semester end Exam	Teaching hours per week
			L	T	P	Total	IA	SE	Total Marks	In Hours	
CMH401	Statistics for Management	HC	3	1	-	4	30	70	100	3	5 hrs
CMH402	Management Science	HC	3	1	-	4	30	70	100	3	5 hrs
CMH403	Innovations in Accounting	HC	3	1	-	4	30	70	100	3	5 hrs
CMS404	Applied Business Analytics	SC	3	1	-	4	30	70	100	3	5 hrs
CMS405	Economics for Managerial Decisions	SC	3	1	-	4	30	70	100	3	5 hrs
CMS406	Innovation in Business	SC	3	1	-	4	30	70	100	3	5 hrs

*NOTE: Any two soft core courses papers shall be selected by the students out of three soft core courses available, at the time of commencement of 1st semester. The department council and affiliated college will announce at the time of beginning of the 1st semester which two soft core papers shall be offered during 1st semester depending upon the availability of faculty and the demand for the soft core courses. The minimum number of students opting for soft core course should be ten and affiliated colleges should get prior permission from the Mangalore University department council before offering the soft core courses.

II SEMESTER M.COM *

Subject Code	Title of the Course	HC/ SC/ OE	Number of Credits L – Lecture T-Tutorial P-Practical				Marks IA-Internal Assessment SE-Semester Exams			Duration of the semester end Exam	Teaching hours per week
			L	T	P	Total	IA	SE	Total Marks	In Hours	
CME451	Accounting and Taxation for Individuals	OE	2	1	-	3	30	70	100	3	4 hrs
CMH452	Business Research Methods	HC	3	1	-	4	30	70	100	3	5 hrs
CMH453	International Business	HC	3	1	-	4	30	70	100	3	5 hrs
CMH454	Strategic Cost Management	HC	3	1		4	30	70	100	3	5 hrs
CMS455	Entrepreneurial Start-Up Ecosystem	SC	3	1	-	4	30	70	100	3	5 hrs
CMS456	Corporate Communication Skills	SC	3	1	-	4	30	70	100	3	5 hrs

CMS457	Digital Marketing	SC	3	1	-	4	30	70	100	3	5 hrs

(a) NOTE: Any two soft core courses papers shall be selected by the students out of three soft core courses offered, at the time of commencement of 2nd semester. The department council and affiliated colleges will announce at the time of beginning of the 2nd semester, which the two soft core papers shall be offered during second semester depending upon the availability of faculty and the demand for soft core courses. The minimum number of students opting for soft core course should be ten and affiliated colleges should get prior permission from the Mangalore University department council before offering the soft core courses.

(b) NOTE: With regard to Project Work/Dissertation/Internship to be offered in fourth semester the department council and affiliated colleges by the end of the second semester should conduct an induction session for students on the nature, importance, process and scope of the dissertation/project work/internship and also allot guides/mentors to students/mentees so that at least 20% of the project work is completed in the second semester break/vacation.

CMH401: STATISTICS FOR MANAGEMENT
Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits(70 hours)
Objectives: To enable students to acquire knowledge on quantitative analysis and to use statistical techniques for analysis of business data.

Outcomes: Provides an understanding of the basic statistical concepts and techniques for undertaking business research.

Unit -1 Theory of Probability: Terminology; Schools of Thought on (Approaches to) the Concept of Probability; Theorems of Probability; Conditional Probability; Bayes's Theorem; Calculation of Probability. (16 hours)

Unit -2 Random Variables and Theoretical Distributions: Meaning of Random Variable; The mean of a Random Variable/ The expected Value of a Random Variable; Binomial Distribution and Fitting a Binomial Distribution; Poisson Distribution and Fitting a Poisson Distribution; Normal Distribution and Fitting a Normal Curve. (14 hours)

Unit -3:Regression and Correlation Analysis: Meaning of Regression Analysis; Linear and Non-Linear Regression; Regression Equation; Lines of Regression; Estimation Using the Regression Line; The Standard Error of Estimate ; Multiple Regression Analysis; Meaning of Correlation Analysis; Significance of the Study of Correlation; Correlation Versus Causation; Types of Correlation; Methods of Studying Correlation: Scatter Diagram Method, Graphic Method, Karl Pearson's Coefficient of Correlation, Correlation of Grouped Data, Least Squares Method of Studying Correlation, Rank Correlation Coefficient; Probable Error of Correlation Coefficient and Interpreting Coefficient of Correlation; Multiple Correlation Analysis; Coefficient of Determination; Correlation Versus Regression. (16 hours)

Unit -4: Time Series Analysis: Meaning; Components; Measurement of Trend; Measurement of Seasonal Variations: Method of 'Simple Averages', 'Ratio to Trend' method, 'Ratio to Moving Average' method; De-Seasonalisation of Data; Measurement of Cyclical Variations (concept only); Measurement of Irregular Variations (concept only). (14 hours)

Unit -5: Statistical Quality Control (SQC): Meaning; Causes of Variation in Quality; The Purpose; Advantage; Theory and Technique of SQC; Process Control: Mean (X-bar) Chart, Range (R) Chart, Fraction (P) Defective Chart, Number Defective Chart, Percent Defective Chart, and Number Defective Per Unit (C) Chart. (10 hours)

References:
1. Ajay Goel, Alka Goel: Mathematics and Statistics (New Delhi: Taxmann)
2. Asthana B.N: Elements of Statistics (New Delhi: S. Chand)
3. Elhance D.N: Fundamentals of Statistics (Allahabad: Kitab Mahal)
4. Gupta S.C: Fundamentals of Statistics (Mumbai: Himalaya Publishing House)
5. Gupta S.P: Statistical Methods (New Delhi: Sultan Chand & Sons)
6. Kothari C.R: Quantitative Techniques (New Delhi: Vikas)
7. Levin RI and Rubin DS: Statistics for Management (New Delhi: Prentice Hall of India)
8. Render B and Stair, RM Jr.: Quantitative Analysis for Management (Boston: Allyn & Bacon, Inc.)
9. Sancheti DC and Kapoor VK: Business Mathematics (New Delhi: Sultan Chand & Sons)
10. Thukral J.K: Mathematics (New Delhi: Taxmann)

M.Com
I Semester
CMH402: MANAGEMENT SCIENCE

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits(70 hours)

Objectives: To provide an understanding of Management Science techniques used for managerial decision making.

Outcomes: Enables students to get exposure to the basic concepts and theories and the application of management science techniques in making business problems.

Unit -1: Introduction: History, Nature, Management Science and Systems Approach, Quantitative Analysis: Model Development; Data Preparation; Model Solution; Report Generation, Phases, Management Science Techniques, Significance of Management Science in Business and Industry, Management Science and Functional Areas of Management, Limitations. (16 hours)

Unit -2: Linear Programming Problem (LPP): Basic Concepts, Model Formulation, Assumptions underlying Linear Programming, Examples on the Applications of LPP, Graphical Method for Solution of LPP, Canonical and Standard Forms of LPP, Simplex Algorithm for Solution of Maximisation and Minimisation LPP : Big-M Method and Two-Phase Method, A Few Special Issues in Linear Programming: Infeasibility; Unboundedness; Redundancy; Alternate Optional Solutions; Degeneracy, Duality in Linear Programming: Construction of a Dual Problem; Shadow Price; The Importance of the Duality Concept; Important Results in Duality. (16 hours)

Unit -3: Transportation Problem: Basic Concepts, Mathematical Model, Relationship to Linear Programming, The Transportation Method, Finding an Initial Feasible Solution: North-West Corner Rule; Least Cost Method, and Vogel's Approximation Method (VAM), Test for Optimality: Stepping Stone Method and the Modified Distribution (MODI) Method, Degeneracy in Transportation Problem, Unbalanced Transportation Problem, Maximisation Case in Transportation Problem.(14 hours)

Unit -4: Assignment Problem: Meaning, Comparison with Transportation Problem, Mathematical Representation of Assignment Model, Formulation of Assignment Model, Hungarian Method for Solution of Assignment Model, Special Cases in Assignment Problems: Maximisation Case; Multiple Optional Solution; Unbalanced Problem; Constrained Assignment Problem.(14 hours)

Unit -5: Network Based Project Scheduling Techniques: Terminologies, Common Errors, Rules for Drawing Network Diagrams, Numbering of Events by Fulkerson's Rule, Critical Path Method (CPM): Characteristics of Critical Path; Finding Critical Path in Large Network Using Forward Pass Computation and Backward Pass Computation; Significance of Critical Path; Slack Time and Critical Path; Activity Float Analysis, Programme Evaluation and Review Technique (PERT): PERT Procedure; Computation of the Variance and Standard Deviation of Activity Times for PERT; Probability Aspects of Project Completion Time, Cost Considerations in PERT/ CPM: Project Cost; Cost Slope; Time-Cost Trade-off; Crashing of Project Time. (10 hours)

References:

1. Aekoff Russell L. and Sasieni Maurice W: Fundamentals of Operations Research (New York: John Wiley & Sons)
2. Anderson, Sweeney and Williams: An Introduction to Management Science: Quantitative Approaches to Decision Making (Australia: Thomson South Western)
3. Dannenbring, David G and Starr, Martin K: Management Science: An Introduction (New Delhi: McGraw hill Education)
4. Gupta P.K and Hira P.S: Operations Research (New Delhi: S. Chand & Co. Ltd)
5. Kalavathy S: Operations Research (New Delhi: Vikas Publishing House)
6. Kapoor V.K: Operations Research: Problems and Solutions (New Delhi: Sultan Chand & Sons)
7. Kothari C R: Introduction to Operational Research (New Delhi: Vikas)
8. Nagarajan K: Project Management (New Delhi: New Age International)
9. Render, B and Stair, RM Jr: Quantitative Analysis for Management (Boston: Allyn & Bacon, Inc.)
10. Sharma J.K: Operations Research (Bangalore: Macmillan India Ltd.)
11. Sharma S.D: Operations Research (Meerut: Kedarnath Ramnath)
12. Taha, Hamdy A: Operations Research An Introduction (New Delhi: Prentice Hall of India Ltd.)
13. Vohra N D: Quantitative Techniques in Management (New Delhi: Tara McGraw-Hill)

M.Com
I Semester

CMH403: INNOVATIONS IN ACCOUNTING
Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits   (70 hours)

Objective:

- To understand and apply financial accounting tools and techniques for managerial decision making.
- To provide students with the knowledge about contemporary issues in accounting
- To enable students to develop insights into financial analysis of business organizations.

Outcomes:
1. Provides rigorous base for conducting research in the field financial accounting.
2. Provides students with the advanced knowledge & skills required for the preparation of accounts of companies.

Unit -1: Inflation accounting:- Need - Objectives - Adjustments for General Price Level Changes - Current Purchasing Power Accounting and Current Cost Accounting (CPP and CCA) – Preparation of Financial Statements in accordance with CPP and CAA methods. (12 hours)

Unit -2:– Human Resource Accounting - Historical Background -Concept and Need for Human Resource Accounting -Advantages and Objectives -Limitations of HRA - Methods for Valuation of Human Resources - Financial Disclosure of Human Resources -HRA Practices in India (16 hours)

Unit-3:
Value Added and Reporting: Concept of Value Added, Utility of Value-Added, Value-Added Statements- Disclosure; Economic Value Added (EVA), Computation of EVA, Implementation of EVA, Disclosures; Market Value Added (MVA)- Concept of MVA, Computation of MVA. (16 hours)

Unit-4:
Social and Environmental Accounting : Concept and Objectives of Social Accounting, Limitations of Conventional Accounting, Social Accounting Measures and Approaches, Concept of Social Cost Benefit Analysis, Preparation of Social Income Statement and Balance Sheet, Social Accounting and Reporting Practices in Indian Context ; Environmental Accounting – Environmental Concerns and need for Green Accounting ; Concept and Objectives of environmental Accounting, Shadow Pricing Techniques and preparation of Environmental Balance Sheet. (16 hours)

Unit-5:
Forensic Accounting : Meaning, Definition, Need for Forensic Accounting, Requisites to become Forensic Accountant, Role and Functional Areas, Essential Skills ; Fraud Schemes – Skimming, Lapping, Creating Ghost Employees, Shell Companies, Shrinkage of Inventory, Management of Embezzlement, Security Fraud, Uncovering the Truth; Forensic Accounting Methods, Auditing and Forensic Accounting ; Creative Accounting ; Concept and its Prevention. (12 hours)

References:
1. Advanced Accounting by the institute of Chartered accountants of India
2. Anitong Hawkins and Merchant:Accounting–Text and cases,Tata Mc Graw Hill,New Delhi 2009
3. B.K.Banerjee: Financial Accounting, PMI Learning(P)Ltd.,NewDelhi2010.
4. M.C.Shukla:Advanced Accounts S.Chandand Co.,New Delhi2009.
5. Mukherjeea nd M.Hanif: Modern Accountancy,Tata Mc Graw Hill,New Delhi2008
6. R.L.Gupta:Advanced Accountancy,Sultan ChandSons, NewDelhi2008.
7. R.L.Gupta&M.Radhaswamy:Advanced Accountancy,Sultan Chandand Sons,NewDelhi.
8. RSW Pillai,Bagavathi S.Uma:Advanced Accounting,S.Chand &Co.,NewDelhi.2008
9. S.P.Jain and K.L.Narang: Advanced Accounting, Kalyani Publishers,New Delhi 2009.
10. S.P.Jain and K.L.Narang:Advanced Accountancy, Kalyani Publishers, Ludhiana.
11. S.P.Iyengar:Advanced Accounting,Sultan Chandand Sons,New Delhi.
12. Shukla and Grewal :Advanced Accounts, S.Chand and Company Ltd.,New Delhi.

M.Com
I Semester
CMS404: APPLIED BUSINESS ANALYTICS
Workload: 3 hours lecture and 2hours tutorial per week: total 4 credits**(70 hours)**

Objective:
    a)   Understand the fundamentals of business analytics to solve business problems and enhance decision-making.
    b)   Analyze the relevance and application of analytics in functional areas like Human Resources, Marketing, CRM and Finance.

Outcomes:
On completion of the course, the students can understand the importance of analytics in business and application of various tools and techniques to evaluate the performance by generating reports.

Unit-1
Introduction: Overview of data analytics - Meaning of Business Analytics - Types of Business Analytics: Descriptive Analytics, Predictive Analytics and Prescriptive Analytics - Tools and Techniques of Analytics - Functions of Analytics - Relevance of Analytics in Business - Data Scientist vs. Data Engineer vs. Business Analyst, Data scientist roles and responsibility - Ethics in data management, sustainability analytics. Relevance based case studies. (15 hours)

Unit -2
HR Analytics: Meaning and Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD, Potential Application of Analytics in HR Department, Relevance of HR Analytics in Business ,Latest Software for HR Analytics. (14hours)

Unit -3
Marketing Analytics: Meaning and Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behaviour Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand& Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance in Marketing Analytics, Potential Application of Analytics in Marketing Department, Latest software for Marketing Analytics. (16 hours)

Unit-4
Customer Relationship Management Analytics: Meaning and Definition - Features - Objectives - Types of Customer Analytics - E-CRM - M-CRM – Role & Functions of Analytics in CRM - Potential Application of Analytics in CRM - Relevance of CRM Analytics in Business. (13 hours) latest software for CRM Analytics.

Unit -5
Finance Analytics: Meaning and Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics in Business, Latest Software for Finance Analytics. (12 hours)

References:
1. Prasad, and Acharya, Fundamentals of Business Analytics, Wiley India
2. Levin, et al, Statistics for Management, Pearson India.
3. James R Evans. Business Analytics - Methods, Models & Decisions. Pearson India.
4. Banarjee and Banarjee. Business Analytics -Text and Cases, SAGE Publications.
5. Krishna, Balram et al, Business Analytics. Khanna Publishing CENGAGE India.
6. Albright & Winston, Business Analytics.
7. Halady, P. Business Analytics - An Application Focus, Prentice Hall India.
8. RN Prasad and Seema Acharya. Fundamentals of Business Analytics. Wiley India.
9. Seema Acharya, Subhasini. Big Data Analytics. Wiley.
10. Michael Berthold, David J. Hand, "Intelligent Data Analytics", Springer.
11. Jay Liebowitz, "Big Data and Business Analytics", Auerbach Publications, CRC press.
12. Bill Franks, "Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics", John Willey & Sons, 2012.
13. Ramesh Sharda, DursunDelen and Efraim Turban (2015). Business Intelligence and Analytics: Systems for Decision Support. 10th edition. Pearson.
14. Business Analytics and Decision Making.
15. https://www.cgma.org/Resources/DownloadableDocuments/businessanalyticsbriefing.pdf
16. U Dinesh Kumar. (2017). Business Analytics: The Science of Data: Driven Decision Making, Wiley Publications.

CMS405: ECONOMICS FOR MANAGERIAL DECISIONS
Workload:3 hours lecture and 2hours tutorial per week: total 4 credits(70 hours)

Objective:

1) To provide students an insight into advanced concepts of business economics.
2) To help students understand various business economics tools for solving business problems in the changing business environment.
3) To enable students to integrate micro and macroeconomic analysis into business decision/ or decision making power.
4) To the application of economic principles and methods to business decision making.

Outcomes:

Equip students with knowledge of basic concept, the theoretical frame works & recent developments in the field of business economics in decision making process

Unit -1: Introduction : Nature, Significance and Scope of Business Economics, Positive and Normative Economics, Role and responsible of Business Economists, Decision Making under Risk and Uncertainty Situations, Risk and Return Analysis, Business Adventures and Business Behaviour, GDP, Monetary policy and Fiscal policy, Managerial theories: Baumol's model, Marris's model of growth maximization, Williamson's model of management discretion (16 hours)

Unit-2: Cost and Production Analysis:- Production Function with one, two and multi variable Inputs; Stages of Production; Economies of Scale, Estimation of Production Function, Production Possibility Curve, Cost Theory and Estimation; Economic Value Analysis; Short and Long Run Cost Functions – Nature, Shape and Inter Relationship , Law of variable Proportions, Law of Return to Scale. Break even analysis: Uses of BEA in managerial decisions. (14 hours)

Unit-3: Market structure and pricing practices: Price Determination under Different Market Conditions and Pricing Practices, Pricing Power, Characteristics of Different Market Structures – Price Determination and Firm's Equilibrium in Short run and Long run under perfect Competition, Monopolistic Competition, Oligopoly and Monopoly Pricing Practices – Methods of Price Determination, Price Discrimination, International Price Discrimination, Dumping, Transfer Pricing and Profit Management. Descriptive pricing approaches: Loss leader pricing, peak load pricing, transfer pricing (14 hours)

Unit -4: Theories of Profit : The rent theory of profit, The wage theory of profit, The Marginal Productivity Theory of Profit, The Dynamic Theory of Profit, F.W.Hawley's The Risk Theory of Profit, Knight's Theory or the Uncertainty – Bearing Theory, Modern Theory or Perfect Competition or Demand and Supply Theory of Profit, Prof.Schumpeter's Innovation Theory of Profit. Determination of BEA, Margin of Safety. (13 hours)

Unit-5: **Digital Economy and Business cycles:** Digital economy- Network effects, Platform Economicy, Digital disruption theory, GIG economy theory, Attention

economy, sustainability economy, Regulatory and Competition theories. Business Cycles, Nature and Phases of a Business Cycle,Game Theory, Information Super Highways, Small-world Model, Theories of Business Cycle – Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks Theories.(12 hours)

References:

1. Adhikary M.Business Economics, Excel Books,New Delhi.

2. Baumol,William J:EconomicTheoryand Operations Analysis, PrenticeHall, London.

3. Baya,MichealR:ManagerialEconomicsandBusinessStrategy,McGrawHillInc.New York.

4. Chopra,O.P:Managerial Economics,Prentice Tata McGrawHill,Delhi

5. Craig Peterson,Hand Cris Lewis,W:Managerial Economics:Person Education

6. Dean,Joel:Managerial Economics, Prentice Hall, Delhi.

7. Dholokia,R.H.andA.L.Oza:MacroEconomicsforManagementStudents,Oxford University Press, New Delhi.

8. Dominick Salvatore and Rewikesh Srivartava; Managerial Economics, eight edition, 2010, Oxford Press.

9. Dwivedi DN:Managerial Economics,Vikas Publishing House,NewDelhi.

10. Eaton,B.Curtis and Diane Faton:Micro Economics,Prentice Hall,New Jersey.

11. Gough,J.and S.Hills:Fundamentals of Managerial Economics,MacMillan London.

12. Haynes, W.W., V.L.Mote and S.Paul: Managerial Economic Analysis and Cases, PrenticeHall India, Delhi.

13. Mithani D.M.,Macro–Economics:Himalaya Publishing House.

14. Paul G. Keat and Philip K.Y. Young: Managerial Economics: Economics Tools for Today's Decision Makers: Pearson Education.

15. Peterson, H.Craig and W.CrisLewis:Managerial Economics,Prentice Hall, Delhi.

16. Salvatore,Dominick:Managerial Economics in a Global Economy,McGrawHill,New York.

17. Samuelson and WilliamD.Nordhaus:Economics:McGrawHills.

18. Varian,H.R:International Microeconomics:AModern Approach, East West Press,New Delhi.

19. Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons,NewDelhi.

M.Com
I Semester
CMS406: INNOVATION IN BUSINESS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits (70 hours)

Objectives:
1) **To appraise on value of innovation.**
2) **To impart skills of innovation.**
3) **To enable students think and act on innovation.**

Outcomes :   Enables the students to know & understand basic pre-requisites for undertaking a rigorous research in the area of recent developments pertaining to business innovation.

Unit -1:   Introduction: Concept of innovation, historic retrospective, typology of innovations, innovation process, Macroeconomic view of innovation approaches to innovations, Assumptions and barriers to innovations, innovation sources, i.e. science and R & D, technology transfer, push and pull approaches. Processes used to explore innovations along the technology, market and strategy dimensions as the innovation moves from idea to market. (15 hours)

Unit -2: Evaluation of Innovation: Effectiveness, evaluation, integration of risks, factors influencing economic effectiveness, Post implementation analysis of innovation projects, intellectual property of innovations, legal aspects of innovations. (10 hours)

Unit -3: Innovation Application in Business: Organizational aspects of innovation, Soft methods and techniques of innovation management, Creative approaches, Systemic and analytical methods and techniques of innovation management, Economic aspects of innovations encompassing sources of innovation financing. (15 hours)

Unit -4: Innovation in Product Design and Marketing: Strategic considerations on innovations, innovation platforms that incorporate new product development, process innovations, service innovation, service design innovation, multiple product options, portfolios and standards. (15 hours).

Unit -5: Innovation and Idea: Mindset, lateral thinking, out of box approach, creativity, imagination and idea and their scope, innovation for problem solving and real time resolution. (15 hours).

References:
1. Fraser, Healther, Design Works; Toronto: University of Toronto Press, 2012.
2. Govindarajan, Vijay & Trimble, Chris, 10 Rules for Strategic Innovators; Boston: Harvard Business School Press, 2005.
3. Govindarajan, Vijay & Trimble, Chris, Reverse Innovation; Boston: Harvard Business School Press, 2012.
4. Hamel, Gary, The Future of Management; Boston: Harvard Business School Press, 2007
5. Mass, Harvard Business Scholl Press, 2006.
6. Mauborgne, Rene, Blue Ocean Strategy, Boston, Harvard Business School Press, 2005.
7. Snyder, Duarte, Unleashing Innovation, how Whirlpool Transformed an Industry, Jossey-Bass, 2008.

CME451: Accounting and Taxation for Individuals
Workload: 2hours lecture and 2hours tutorial per week : total 3 credits(70 hours)

Objective: **To enhance the knowledge of the students by exposing them to the concepts of accounting and taxation.**

Outcomes: Develops the accounting & taxation knowledge and applyinf these in their personal life

Unit -1: Introduction to Accounting : Definition , need and scope, Book keeping and accounting, Branches of accounting, Convention, Accounting Concepts and Conventions, Rules of debit and credit, Journal Entries, Types of Ledger Accounts and Trial Balance. (16 hours)

Unit -2: Final Accounts: preparation of Trading and profit/ loss account and Balance sheet(sole trading concerns only) (14 hours)

Unit -3: Introduction to Taxation: Meaning and definition, Income, Agricultural income, Casual income, Assessment year, Previous year, Gross total income, Total income, Tax Planning, Tax evasion, Tax avoidance. (16 hours)

Unit -4: Computation of Individual Tax and Introduction to GST : Various heads of Income, computation Individual tax liability. Registration (GSTN) and ITC, GST Slabs, Exemptions, CGST, SGST, IGST. (14 hours)

Unit -5: Tax Compliances Concepts: PAN, TDS for individuals, Advance payment of tax, E-Filing, Form 16 and 16A.(10hours)

References:
1. Advanced Accounting by the institute of Chartered accountants of India
2. Anitong Hawkins and Merchant:Accounting–Text and cases,Tata Mc Graw Hill,New Delhi 2
3. B.K.Banerjee: Financial Accounting, PMI Learning(P)Ltd.,NewDelhi.
4. M.C.Shukla:Advanced Accounts S.Chandand Co.,New Delhi.
5. Mukherjeea nd M.Hanif: Modern Accountancy,Tata Mc Graw Hill,New Delhi
6. R.L.Gupta:Advanced Accountancy,Sultan ChandSons, NewDelhi.
7. R.L.Gupta&M.Radhaswamy:Advanced Accountancy,Sultan Chandand Sons,NewDelhi.
8. RSW Pillai,Bagavathi S.Uma:Advanced Accounting,S.Chand &Co.,NewDelhi.
9. S.P.Jain and K.L.Narang: Advanced Accounting, Kalyani Publishers,New Delhi
10. S.P.Jain and K.L.Narang:Advanced Accountancy, Kalyani Publishers, Ludhiana.
11. S.P.Iyengar:Advanced Accounting,Sultan Chandand Sons,New Delhi.
12. Shukla and Grewal :Advanced Accounts, S.Chand and Company Ltd.,New Delhi.
13. Girish Ahuja and Ravi Gupta, Direct Taxes - Law and Practice, Bharat Law House Pvt. Ltd., New Delhi.
14. Lakhotia, Corporate Tax Planning and Management, Vision Publishers.
15. Lal B.B., Direct Taxes, Kalyani Publications.
16. Lal B.B., N. Vashisht, Direct Taxes, Pearson Education.
17. Manoharan T.N., and Hari .G.R, Income-tax, VAT and Service Tax, Snow White Publication Limited, Mumbai.
18. Mehrothra H.C. and S.P. Goyal, Direct Taxes, SahityaBhawan, Agra.
19. Vinod K. Singhania and KapilSinghania, Direct Taxes - Law and Practice, Taxmann Publications (P) Ltd., New Delhi.

CMH452: BUSINESS RESEARCH METHODS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits(70 hours)

Objectives: The course is envisaged to provide students with the knowledge and skill related to conduct research related to business and familiarise the students with the technicalities of executing a research assignment.

Outcomes :

1. Enables students to understand the techniques of doing research in the field of business.
2. Equips students with skills of conducting business research.

Unit -1:- Introduction: Meaning of Business Research; Scope and significance of Business Research; Types of Business Research; Theory Building; An Overview of Research Process:- Problem Discovery and Definition: Problem Discovery-Exploratory Research : Secondary Data, Experience Survey, Pilot Study; Problem definition- Statement of Problem-Research Questions and hypotheses, Statement of Research Objectives; Research Design: Meaning of Research Design; Classification of Research Design; Sampling Design: Sampling Defined; Need for sampling; Sample vs Census; Research Population; Sampling Frame; Sampling Units; Sample Size; Probability and Non-probability Sampling Techniques; Collection of Data: Pilot testing; Research Methods: Observation, Surveys-questionnaire and the interview, Focus Groups, Experiments, Secondary Data Analysis / Archival Study, Mixed Methods (combination of some of the above); Analysis of Data: Data Processing- Editing and Coding; Choosing the Appropriate Statistical Technique; Descriptive Analysis; Inferential Statistics-Univariate Statistical Analysis (Concept only), Bivariate Analysis (Concept only), Multivariate Analysis (Concept only); Interpretation and The Research Report: Interpretation; Research Report Writing; Ethics in Business Research. (14 hours)

Unit -2:- Measurement, Attitude Scaling and Questionnaire Design: Meaning of Measurement; Operationalizing Concepts; Types of Measurement Scales; Criteria for Good Measurement; Attitude Scaling; Types of Questions; Procedure for Questionnaire Designing. (14 hours)

Unit -3: Sampling Theory and Statistical Inference: Sampling Theory, The Two Concepts: Parameter and Statistic, Objects of Sampling Theory, Sampling Distribution, The Concept of Standard Error(SE), Point Estimation and Internal Estimation, Ordinary Least Squares (OLS) Method of Estimation, Hypothesis Testing Procedure, Null Hypothesis and Alternative Hypothesis, The Two Mutually Complementary Approaches for Hypothesis Testing: Confidence Interval and Test of Significance, Type I and Type II Errors, One-tailed and Two-tailed Tests of Hypothesis, Sampling of Attributes and Tests of Hypothesis for Attributes, Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Large Samples), Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Small Samples): The T-Test; Z-Test, The F-Test and Analysis of Variance (ANOVA): One-way and Two-way Classifications. (14 hours)

Unit -4: Non-Parametric Tests: Meaning of Non-Parametric Tests, Advantage of Non-

Parametric Tests, The Chi-square (X^2) Test, The Sign Test, The Mann-Whitney U Test (in case of Large Sample only), the Kruskal – Wallis H Test (in case of Large Sample only), the Runs Test for Randomness (in case of Large Sample only), The Wilcoxon Matched Pairs Signed – Ranks Test (in case of Large Sample only). (14 hours)

Unit -5: The Research Report: The Importance of the Report, Types of Written Research Report, Written Research Report Components, Considerations in the Report-writing Process, Report interpretation - Oral Presentation and Considerations in Oral Presentations. (14 hours)-Ethics in Business Research.

References:
1. Cooper D R and Schindler P.S: Business Research Methods (New Delhi: TATA McGraw Hill)
2. Gupta S C: Fundamentals of Statistics (Mumbai: Himalaya Publishing House)
3. Gupta S P: Statistical Methods (New Delhi: Sultan Chand and Sons)
4. Gujarati D N, Porter D C and Gunasekar S: Basic Econometrics (New Delhi: TATA McGraw- Hill)
5. Israel D: Data Analysis in Business Research: A Step-by-step Nonparametric Approach (New Delhi: Response)
6. Kothari C R: Quantitative Techniques (New Delhi: Vikas Publishing)
7. Kothari C R: Research Methodology: Methods and Techniques (New Delhi: New Age International Publishers)
8. Levin R I and Rubin D S: Statistics for Management (New Delhi: Prentice Hall of India)
9. Siegel S: Nonparametric Statistics for the Behavioral Sciences (New Delhi: McGraw Hill Kogakusha Ltd.)
10. Zikmund W.G: Business Research Methods (Chicago: The Dryden Press)

CMH453: INTERNATIONAL BUSINESS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits (70 hours)

Objectives:

1) **Familiarize students on the functions and practices of Internationalization of business.**
2) **Enable students to get global perspective on issues related to WTO, Foreign Exchange Market insights, EXIM policy, Trade wars, globalization and Anti-Globalization moments.**
3) **To inspire students to take up global level research with a vision and vigour of global level employability.**

Outcomes :

1. Exposes students to various concepts like Globalization, Trade Wars, Global Business Return and Risks.
2. Familiarize students with international institutions and its functions, foreign exchange market functions and multilateral treaties.
3. To encourage students to inculcate adventure to start businesses.
4. To kindle and re-kindle the P.G. students to take-up jobs in intergovernmental and international banks like, ADB, BRICS, IMF and World Bank.

Unit - 1:Internationalization of Business and Trade wars: Nature, Scope and Importance of International Business Enviornment, Tariffs and Non-Tariffs Trade wars and its barriers. India's Foreign Trade Policy, Balance of payment and its problems, an over view of International Trade theories.**(15 hours)**

Unit - 2: **International Business Decisions:** World Trading Environment, Globalization, Historical Background of Globalization, Drivers of International Business Decisions, Reasons for the firms to go Abroad, Deciding to go Global, Choosing the Mode of Entry, Strategies for Going International, Globalization and Developing Countries, The Changing Demographics of the Global Economy- the Globalization Debate, Anti-Globalization Protests, Globalization and National Sovereign Globalization, World Poor Countries, Managing the Firm in the Global Scenario.   **(10 hours)**

Unit-3: **Managing Global Business Risk:** Enterprise Risk Management, Key Success Involvement of ERM, Steps in ERM, Strategic Risk Assessment, EXIM policy.   **(8 hours)**

Unit -4: **Foreign Exchange Market:** The Functions of the Foreign Exchange Market, The Nature of the Foreign Exchange Market, Capital Flows, Foreign Investment Flows and Barriers, Currency Convertability, Capital Account Convertability, Current Account Convert Ability, Exchange Rate Convertability, Appreciation, Depreciation, Premium and Discount of Currencies. Foreign Currency Features, Revenues and Pricing Strategies, Purchasing

Power Parity Theories, Rupee Dollar Convertability Background, Direct and Indirect Quotes. **(19 hours)**

Unit -5: **Regulatory Environment of International Business and International Institutions:** International Trading Environment, Bilateral, Trilateral and Multilateral Treaties, G-20 countries role in international business, International Economic Institutions – GATT, ADB, WTO, BRICS, UNCTAD, IMF, IBRD, International Laws, International Trading Arrangements of India, Pakistan and China. Free Trade Area, Regional Economic Integration. MNC's and TNC's, Issue in Investment, Technology Transfer, Pricing, Regulations, International Collaboration and Strategic Alliances, Defenders and Critics of MNC's and TNC's Corporate Social Responsibility and Contemporary Developments and Issues in International Business. **(18 hours)**

References:

1. Akira Takayama – International Trade – (Holt, Rinehart and Winston, Inc, Newyork)- 1972.
2. Anant K Sundaram / J. Stewart Black – The International Business Environment – Text and Cases – Prentice Hall of India – (New Delhi) – 1999.
3. Aswathappa .K, International Business, Tata McGraw Hill Education: Sixth Edition 2015.
4. Charles W.L. Hill: International Business, eighth edition Tata McGraw Hill Education Private Ltd., 2016.
5. Charles W.L. Hill, Global Business Today: Tata McGraw Hill, sixth edition.
6. Charles W.L.Hill, Global Business Today : Tata McGraw Hill, 2024.
7. Deo Som – Multinational Corporations and Third World – Ashish (New Delhi) 1986.
8. Exchange Rates and Open Economy Macro- Economics – Edited by – Ronald Mac Donald and Mark P Taylor – (Basil Blackwell) 1989
9. Francis Cherunilam – International Business (Second EDITION)- (Wheeler Publishing) – 2001
10. James Taggart - The Essence of International Business – Prentice Hall (New Delhi) – 1995. Neil Wood- The Economics of Multinational Enterprise – Longmen (London)- 1979.
11. Paul Hallwood and Ronald Mac Donald – with contribution from Robert Shaw. (Basil Blackwell) – 1989.
12. Reuber L . Grant with H. Crookell, M. Emerson and G.Gallais – Hamonno – Private Foreign Investment in Development – (Clarendon Press Oxford) – 1973.
13. Richard N. Farmer and Barry M.Richman-International Business an Operational Theory – (Richard D. Irwin, Inc,   Homewood, Illinois) - 1966
14. Sanjaya Lall and Paul Streeten – Foreign Investment, Transnational's and Developing Countries – (MacMillan) - 1980
15. Simmons and Simmons: Consultant editor: Jonathan Reuvid "Managing Business Risk; a practical guide to protecting your business Kogan page U.K.
16. Subba P. Rao – International Business Text & Cases.
17. Virgil Salera – Multinational Business – (Houghton Mifflin Company Boston) – 1969
18. William A. Dymsza – Multinational Business Strategy – McGraw Hill (New York)-1972.

CMH454: **Strategic Cost Management**

Workload:3 hours lecture and 2hours tutorial per week:total 4credits (70 hours)

Objective: **To provide students with an in-depth knowledge of advanced approaches of Cost Accounting in order to enable them to apply Modern costing methods and techniques so as to assist management in taking appropriate decisions**

Outcomes : Provides an understanding of the advanced cost accounting and equips the students with the skills of application of cost accounting.

Unit -1

Target Costing: Meaning and Definition, Basic Concepts, Unique Features and Cost Determination Procedure Under Target Costing. Cost Management System; Cost Leadership Strategy; Strategic Cost Management (SCM); SCM Programme; and Importance of SCM. (14 hours)

Unit-2

Learning Curve Model: Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors Affecting Learning Curve and Experience Curve. Just-in-Time Approach: Concept, Philosophy of JIT, Sources of Waste, Methodology of Implementation of JIT, Limitations of JIT Costing. (14 hours)

Unit-3

Life Cycle Costing: Concept and Characteristics, Activities and Phases in Product Life Cycle, Short Product and Extension of Product Life Cycle, Turning Point Indices in Product Life Cycle; and Project Life Cycle Costing. (14 hours)

Unit-4

Activity Based Costing (ABC): Inadequacies of Traditional Methods of Overhead Absorption, Concept of ABC, Kaplan and Cooper's Approach to ABC, Cost Drivers and Cost Pools, Main Activities and their Cost Drivers, Allocation of Overheads under ABC: Characteristics, Steps, Implementation; Benefits and Limitations of ABC System. (14 hours)

Unit -5: Marginal Costing for Managerial Decisions: Pricing, Accepting Special Offer, Profit Planning. Make or Buy Decision, Determining Key-Factor, Determining Sales- Mix, Determining Optimum Activity Level, Performance Evaluation, Alternatives Methods of Production, Cost Reduction and Cost Control. (14 hours)

Books Recommended for Reference (Recent Editions)

1. J. Madegowda, Cost Management, Himalaya Publishing House, Mumbai.
2. Horngren et al., Introduction to Management Accounting, PHI, New Delhi.
3. Kaplan and Atkinson, Advanced Management Accounting, PHI Publications, New Delhi.
4. Ravi. M. Kishore, Cost Management, Taxman Publications, New Delhi.
5. Horngren, Foster and Datar, Cost Accounting, A Managerial Emphasis, PHI, New Delhi.
6. Edward Blocher, Cost Management, A strategic Emphasis, TMH, New Delhi.
7. Hilton, Cost Management, TMH, New Delhi.
8. J. Madegowda, Marginal Costing for Managerial Decisions, Prateeksha Publishers.
9. Charles. T. Horngren and George Foster, Cost Accounting – A Managerial Emphasis, Prentice-Hall of India Pvt., Ltd.
10. C. Bursk and John. F. Chapman, New Decisions-Making Tools for Managers, The New American Library Inc.

M.Com
II Semester
CMS455: **Entrepreneurial Start-Up Ecosystem**
Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits, 70 hours lectures

Objectives: a) To educate the younger generation about the need and essence of entrepreneurial spirit.
   b) To orient learners with the eco-system of venturing into new businesses.
   c) To provide knowledge of various schemes and privileges for start-ups in India.
   .
Outcomes : Inculcate an entrepreneur spirit to become, job providers and change makers.

Unit -1: **Entrepreneurship Ecosystem:** Meaning and characteristics of entrepreneurial ecosystem, entrepreneurial ecosystem framework, culture, formal institutions, infrastructure, Demand factors, Network systems, Leadership, Finance, Talent, new knowledge, skills, intermediate services, science and technology. Forms of Business Ownership, Issues in selecting forms of ownership, Environmental Analysis, Identifying problems and opportunities, Planning Business Process. Present entrepreneurial ecosystem in Karnataka, India and Globe. **(14 hours)**

Unit -2: **Start-up and unicorns landscape :** Steps in start-up business, start-up ideas in travel and transportation sectors, event organizing, real estate sectors, Agri-business, Food sectors, Service sectors, Online business ideas, Fin-tech, Edu-tech, Spiritual sectors, Social sectors, Social media and Marketing Services and other sectors. Unicorn start-up companies, Indian Unicorn landscape, Unicorn start-up companies in the world and Decacorns and Hectocorns. **(14 hours)**

Unit-3: **Institutions for Development of Entrepreneurship**: Role of Government in promoting Entrepreneurship, MSME policy in India, Agencies for Policy Formulation and Implementation: District Industries Centres (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), SIDBI, RUDSET, MFI, SHGS, National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB), NABARD, MUDRA's financial support systems. **(14 hours)**

Unit-4: **Entrepreneurial Competency and Development:** Meaning and concept of Entrepreneurial Competency, Developing Entrepreneurial Competencies, Entrepreneurial Culture, Behavioural Competency, Managerial Competency, Autonomy, Imagination, Resilience Power, Practical Skills, Network Management, Entrepreneurial Mobility, Factors affecting Entrepreneurial mobility, Types of Entrepreneurial mobility. Entrepreneurial Motivation: Entrepreneurship Development Program: Needs and Objectives. Project Management: Concept, Features, Classification of projects, Issues in Project Management, Project Identification, Project Formulation, Project Design and Network Analysis, Project Evaluation, Project Appraisal, Project Report Preparation, Specimen of a Project Report. **(12 hours)**

Unit -5: **Entrepreneurial propensity of women and first generation entrepreneurs:** Problems and opportunities of women and first generation entrepreneurs, entrepreneurial mindset and skill-sets. Entrepreneurship lifecycles, stages and thinking patterns, design thinking, Risk taking propensity, Cognitive skills, Vision wantrepreneurs, Decision making ability, problem solving and traits of the entrepreneurs, quest for value creation, job creation and wealth creation, Management of start-up units and development of micro to macro level enterprises. Highlighting the benefits of start-ups, Developing learning ability of business language. Dakshina Kannada District, Coastal Karnataka, Karnataka State, National and International best examples of the pioneers in entrepreneurial sectors.**(14 hours)**

a) **Project and Field work :** The project or field work is an integral part of this course, students must visit the start-up enterprises, MSMEs and other organization for minimum three working days and submit the brief report. This report shall be monitored and evaluated by the respected teacher and this will be considered as an internal assessment for 30 marks.

b) **Tutorial : Tutorial consists of group discussion and debate on Leadership Roles, MSME policy, DIC and so on(group of five to six students to be formed by the teacher), Game play on entrepreneur, Manager, Owner, Employees, Management of small business, Risk management skills. Enhance cognitive capacities, brainstorming session on entrepreneurial motivation with sharing inspiring stories, seminar on first time entrepreneurs, and failure in entrepreneurship.**
Case analysis, problem-solving process, and behavior modification, communication skills, preparation of project design, and write the loan application to bank manager, cognitive skills, real-world experience, conflict resolution, peer to peer relationships confidence-building activities and so on.

References
1. Birch. D- Job creation in America: How our smallest companies put the most people to work, the free press, New York(1987).
2. Corona L, Doutriaux J and Mian S A – Building Knowledge Regions in North America, Edward Elgar, Chaltenham, Glos(2006).
3. Isengerg D- The entrepreneurship ecosystem strategies as a new paradigm for economy policy: Principles for cultivating entrepreneurship Babson entrepreneurship eco system project, Babson College, Babson Park M A(2011a)
4. Cox D and Rigby D.- Innovation policy challenges for the 21st Century, Rout ledge, London(2013).
5. A.K.Rai – Entrepreneurship Development, (Vikas Publishing)
6. Barringer M J - Entrepreneurship (Prentice-Hall, 1999)
7. Couger, C- Creativity and Innovation (IPP, 1999)
8. Holt - Entrepreneurship: New Venture Creation (Prentice-Hall) 1998.
9. Kakkar D N - Enterpreneurship Development (Wiley Dreamtech)
10. Lall &Sahai: Entreprenurship(Excel Books 2 edition)
11. Nina Jacob, - Creativity in Organisations (Wheeler, 1998)
12. R.V. Badi & N.V. Badi - Entrepreneurship (Vrinda Publications, 2nd Edition)
13. Sehgal & Chaturvedi-Entrepreneurship Development (UDH Publishing edition 2013)

CMS456: Corporate Communication Skills

Workload: 3 hours Lecture and 2 hours Tutorial per week: Total 4 Credits   70 hours

Objectives : The aim is to enable the learner to understand the attitudes and skills needed in corporate sector and to improve the business skills.

Outcome: Students will be enabled to learn professionalism, master the skill of public speaking and embrace social media skills.

Unit-1 : Work Ethics and Professionalism – Work Culture and Work Ethics–Impact and necessity of Work Ethics- Traits of a professional – Characteristics of Professionalism - Professional Appearance-Professional Language- Body Language- Emotional Control – Emotional Quotient (EQ)- Effective time management- Oratory and Writing skills- Listening Skills-Personal Branding- Confidence – Clarity – Professional Code of Ethics – Respectful of others- Social skills. (16 hours)

Unit-2 : Public Speaking and Presentation Skills: Story telling- Presentation skills- Strategic thinking- Critical thinking – Business knowledge – Interaction skills-Teams- Types of teams- Synergy - teamwork – Team building skills – Group Discussion – Communication in committees- Role of seminars and conferences in networking – Networking skills - Conducting corporate meetings-Writing the minutes of the meeting-Online meeting-Etiquettes-Ethics in public speaking.

(14 hours)

Unit-3 : Business Communication Etiquettes-Elements of Corporate Insights – Executive Communication– Social Media Etiquettes and Skills – Impression Management – International Communication – Malfunction of Communication – Telephone manners-Mobile skills – setting a career goal-Career building and managerial job application, preparation of Curriculum vitae-Resume, Video resume-Online recruitment and selection process-Social media recruitment-. (16 hours)

Unit-4 : Conflict Management – Problems Analysis-Interpersonal Skills – Cultural differences-Cross Cultural Competence – Work life Balance- Analytical Thinking and Problem Solving – Negotiation – Skills and Process – Conflict Resolution Strategies – Crisis Management – Business Operations and Business Intelligence – Financial Modeling Skills.(10 hours)

Unit-5 : Business Correspondence and Reporting- Business Letters- Types – Notices-Data Handling skills – Computing skills – Email Etiquettes- Communication technology – Role of ICT in Business Delivery – Artificial intelligence in Business Communication– AI interactive learning tools – Non-stop education- Life-long education - Corporate culture and governance.(14 hours)

Reference:

1. Biswajit Das, IpseetaSatpathy, Business communication and personality development, ExcelBooks (2009).
2. PD Chaturvedi & Mukesh Chaturvedi, Business Communication, Pearson education (Singapore) Pte Ltd. 2005
3. Raymond V Lesikar, Marie E Fatley, Kathryn Rentz, Neeraj Pande, Business Communication, Eleventh edition, Mc Graw- Hill Publishing Company Ltd.
4. RC Sharma, Krishna Mohan, Business correspondence and report writing, Third edition, Tata Mc Graw- Hill Publishing Company Ltd.
5. Bill Wiersma, The Power of Professionalism: The Seven Mind-Sets that Drive Performance and Build Trust-ISBN- 978-1932881042
6. Baby Bansal(2022) Professionalism, Professional Values and Ethics Including Bioethics, Kumar Publishing House
7. Dale Carnegie(2017), How to Develop Self-Confidence & Influence People By Public Speaking, Fingerprint publishing house.

M.Com
II Semester
CMS457: Digital Marketing
Workload:3 hours lecture and 2hours tutorial per week:total 4credits(70 hours)

Objective:

1) To familiarize students with the advance concept and issues of Digital Marketing and enable them to be able to analyze the Digital market environment and develop international marketing strategies for a business firm.
2) To identify the importance and philosophies in Digital Marketing Management
3) To understand the Digital market driven strategies.

Outcomes:

1. Provides a strong research base in the field of Digital marketing management through the use of marketing research techniques.
2. Enables students to know the modern strategic Digital marketing concept & to study consumer behaviour.

UNIT-1

Digital Marketing: History, Meaning & Definition, Objectives, Features, Scope, Benefits and Problems, Techniques, Digital Marketing v/s Real Marketing. Landscape – Past – Present and Future; Internet Infrastructure, Stack Business Models & Strategies: Strategic Planning – Strategy to Electronic Planning – Strategic Drivers of the Internet Economy – Business Models to Digital Business Models. (12 hours)

Unit-2:

Marketing 5.0 : Basics of Marketing 4.0 – Introduction of Marketing 5.0 -Technology Enhanced-Marketing -Rationale for Marketing 5.0 -Components of Marketing 5.0 - Importance of Marketing 5.0 - - Enhancement of marketing with technology – Marketing and Sustainable Development Goals (SDGs). Integrated Marketing Communication(IMC) Metrics- Search Engine Optimization (SEO) – Contents, Tools & Optimization. Content Management – SWOC Analysis. (16 hours)

Unit-3:

Digital Experimentation: The Digital Divide- The Perils and Promises of Digitalization-Technology Compass- Personalization and Customization- Contextual marketing- Triggers and amp; Responses. Technical Empowered Marketing: Strategies to Migrate Customers to Digital Channels- Strategies to Build Digital Capabilities- Strategies to Strengthen Digital Leadership. Overview of Global E-Marketing Issues – Country and Market Opportunity Analysis – Technological Readiness Influences Marketing – Wireless Internet. (14 hours)

Unit 4

Trends in Marketing: Service Marketing, Social Media Marketing, Green Marketing, online (Digital) Marketing, Multimedia Marketing, Influencer Marketing, Voice Search and Conversational Marketing, Neuro Marketing, Metaverse Marketing, Gamified Marketing, Omni channel Marketing and Guerrilla Marketing. (14 hours)

Unit 5:

Emerging Issues: Online Governance and ICANN – Jurisdiction – Fraud – Consumer Loyalty of Website-Services – The Quadratic Effect of Flow – Role of Technology Readiness in Developing Trust and Loyalty for E-Services in Developing. Access – The Digital Divide Ethical and Legal Issues – Privacy – Digital Property – Online Expression – Cyber Security – Cyber Crime. Email, Facebook, Instagram, LinkedIn and other Social Applications Marketing – Concepts. (14 hours)

References:

1. KAUSHIK,A,WebAnalytics2.0(1sted.).WyleyPublishing,Inc.TK5105.88817K38i
2. KRUG,S, Don'tmakemethink, Revisited(3nded.).NewRidersPressTK5105.888K78 HUNT,B.Convert! Designing websites to increase traffic and conversion(1sted.).Wiley Publishing.TK 5105.888 H85

3. BAILEY.M,Internet Marketing:An Houra Day(1sted.).Wiley Publishing.HF 5415.1265B29

4. KERPEN,D.Like able Social Media(1sted.).McGraw-HillHF5415.1265K47

5. RYAN,D.& JONES,C. (2012).Understanding Digital Marketing(2nded.).Kogan Page Publishers. HF 5415.1265 R93 2012

6. STOKES, R. eMarketing.The essential guide to marketingin a digital world(5th.ed.). Retrieved from http://www.redandyellow.co.za/product/textbook-digital/ PE-Marketing, Judy Strauss and Raymond Frost,Prentice Hall,6thEdition,2013

7. InternetMarketing:IntegratingOnlineandOfflineStrategies.M.L.RobertsandDebra Zahay, 3rd edition, Cengage Publishing.

8. DigitalMarketing:Strategy,ImplementationandPractice,ChaffeyD.,Ellis-Chadwick,5th Edition, F., Pearson.

9. EMarketing–Theessentialguidetoonlinemarketing,RobStokes,Flatworld knowledge.

10. E-marketinginDevelopedandDevelopingCountries:EmergingPractices,HatemEl- Gohary and Riyadh Eid, IGI Global.

11. TheEssentialGuidetoOnlineMarketing,RobStrokes,Quirk,ISBN:9781936126323

12. The New Rules of Marketing and PR: How to Use Social Media, Blogs, News Releases, Online Video, and Viral Marketing to Reach Buyers Directly, David Meerman Scott, 2ndEdition.

13. E-Commerce:AnIndianPerspective,P.T.Joseph,PrenticeHall,4thEdition.

14. Electronic Commerce: A Simplified Approach, Munesh Chandra Trivedi, JaicoPublishing House.

15. Online Display Advertising: Targeting and Obtrusiveness, Marketing Science, Gold farband Tucker.