

Course Title : BUSINESS PERFORMANCE MEASUREMENT	
Course Code : M.C. 301	
Course Outline	Business Performance Measurement is an inter-disciplinary course that helps the students to apply the various techniques learned in graduation to assess and measure performance of the business.
Course Outcome	The purpose of teaching this course is to provide postgraduate students a comprehensive understanding of how organizations assess, analyse, and enhance the performance of business.
Student Learning Outcomes	<p>On completion of this course, the students will be able to understand and apply the concepts related to business performance measurement.</p> <ol style="list-style-type: none"> 1. By the end of the course, students will be able to proficiently apply various performance measurement techniques to assess the financial health and effectiveness of organizations. 2. Students will develop the ability to make informed and strategic decisions based on performance data. They will understand how to align performance metrics with organizational goals and strategies, ensuring that decisions enhance profitability and competitiveness. 3. Upon completing the course, students will have a deep understanding of cost management methods, such as Activity Based Management, Target costing, and Kaizen costing. They will be able to implement these techniques to optimize costs and improve the quality of products and services.
Course content/Syllabus	<p>As prescribed by Panjab University</p> <p style="text-align: center;">UNIT I</p> <p>Corporate Performance Measurement - Need and Importance; Historical Overview; Product Costing in price estimates and profit management; Techniques to measure and enhance profitability and quality of products and services; Activity Based Management, Target and Kaizen costing; benchmarking and environmental costing; Flexible Budgeting, and Activity Based Budgeting.</p> <p style="text-align: center;">UNIT-II</p> <p>Setting of performance goals and incentives, and the use of diagnostic tools and control; systems to achieve the goals; Strategic Profitability Analysis; Measuring performance using Economic Value Added (EVA) methodology; Comparison between Return on Investment (ROI) and EVA methodology of measuring performance.</p> <p style="text-align: center;">UNIT-III</p> <p>Measurement of Corporate Performance through Balanced Scorecard and its value creation potential;. Rationality behind balance score card; performance dimensions of the balance score card; Throughput Accounting; Comparison of Activity Based Costing.</p> <p style="text-align: center;">UNIT-IV</p>

	Information Systems aspects of management control; Control-needs of Information flow, and its consolidation in multi-locational setting; Management Control System and its applications; Responsibility Accounting - Meaning and Methodology, types of responsibility centres, organizational structure of responsibility centres; objectives and methods of transfer pricing, pricing corporate services and administration of transfer pricing.
Required Text	As the subject is inter-disciplinary (Cost Accounting, Management Accounting and) in nature therefore, no one book could be called as text book. All the required readings and reference material is shared in next Row.
Suggested Text, readings and Materials	<ol style="list-style-type: none"> 1. Financial Management, I.M. Pandey, Vikas Publishing House Pvt Ltd. 2. Introduction to Management Accounting, Charles Hongreen, Gary L. Sundem, Jeff O. Schatzberg, Dave Burgstahler, Smita Kashiramka, Pearson Publishing.
Pedagogy for Course Delivery	Lectures, discussions, case studies and presentations.
Evaluation Criteria	20% marks will be internal assessment based on the Mid-Semester Test, Academic Activity (Seminar, Project & Assignments) and Attendance. 80% marks will be external assessment based on performance in examinations conducted by Panjab University.

Course Title: TAX PLANNING AND MANAGEMENT	
Course code: MC. 302	
Course Outline	Tax Planning and Management course will equipped students with such knowledge so that they can navigate the complex world of Indian corporate taxation, contributing to the success and sustainability of corporate enterprises while adhering to legal and ethical standards.
Course Outcome	The course aims to acquaint students with the latest Indian tax laws and judicial rulings affecting corporate planning to optimize tax benefits.
Student Learning Outcomes	<p>On completion of this course, the students will be able to: understand the concepts related to Tax Planning and Management.</p> <ul style="list-style-type: none"> • They will be proficient in identifying and leveraging tax benefits available under Indian tax laws, ensuring compliance while optimizing tax liabilities. • They will acquire the skills to develop effective tax planning strategies for corporate entities, aiming to maximize permissible tax benefits.

	<ul style="list-style-type: none"> Students will learn to assess and mitigate tax-related risks, ensuring that corporate tax practices align with the law
Course content/Syllabus	<p>As prescribed by Panjab University</p> <p style="text-align: center;">Unit I</p> <p>Structure of Direct and Indirect Taxes in India. Concepts, Significance and Problems of Tax Planning, Tax Avoidance and Tax Evasion – Recognized methods of Tax Planning: Ensuring maximum claims for deduction for companies with special emphasis on depreciation allowance, expenses of scientific research, amortization of preliminary expenses and amounts not claimed otherwise. Taking advantages of available reliefs, rebates and tax-free sources of income.</p> <p style="text-align: center;">UNIT-II</p> <p>Definition of various kinds of companies - Meaning of company under IT Act. Residential status of companies and implications for Tax Planning. Assessment of companies including carry forward and set off of losses.</p> <p style="text-align: center;">UNIT-III</p> <p>Tax implications in planning of business unit as Proprietorship, Partnership, Pvt. Ltd. & Public Ltd. Tax planning in the context of exemptions, incentives, export promotions & various deductions under Chapter– VI of Income Tax Act. Setting up of a new Industrial Establishment: location aspects; nature of business; planning for tax holiday benefits. Specific management decisions such as (1) make or buy; (2) own or lease, (3) repair or replace; (4) export vs. local sale; (5) shut down or continue; (6) expand or contract.</p> <p style="text-align: center;">UNIT-IV</p> <p>An overview of goods and service tax: Introduction to GST, reasons for introducing GST, pros and cons of GST. Registration procedure of trader / service provider under GST. Levy and collection of CGST/SGST under GST. Composite levy scheme of GST. Levy and collection of IGST. Input tax credit and relief to consumers and traders under GST. Applicable rates of tax on various goods and services under GST.</p>
Required Text	V K Singhania (Taxman Publication) Corporate Tax Planning
Suggested Text, readings and Materials	<ol style="list-style-type: none"> Singhania, V.K. : Direct Tax planning and Management Taxman N. Delhi. Prasad, Bhagabati: Direct Tax Law & Practice, New Age Publ., N. Delhi. Merhotra, H.C.: Direct Taxes Planning, Sahitya Bhavan, Agra. Lakhotia, R.N. Corporate Tax Planning, Vision Publications, N. Delhi Ahuja, Girish & Gupta, Ravi: Systematic Approach to Income tax. Goods and services Tax
Pedagogy for Course Delivery	Lectures, discussions and case studies
Evaluation Criteria	<p>20% marks will be internal assessment based on the Mid-Semester Test, Academic Activity (Seminar, Project & Assignments) and Attendance.</p> <p>80% marks will be external assessment based on performance in examinations conducted by Panjab University.</p>

Course Title: - INTEGRATED MARKETING COMMUNICATION & BRAND EQUITY Course Code: MC. 303	
Course Outline	The objective is to introduce the students to the integrated role of promotion techniques with special emphasis on advertising.
Course Outcome	CO1: To establish a comprehensive and unified understanding of the conceptual and theoretical aspects of the marketing environment. CO2: To offer students a comprehensive understanding of advertising and brand management, fostering their interest and recognizing its significance. CO3: To furnish students with a solid foundation in historical and contemporary advertising and brand management activities, using case studies to enhance their comprehension of the marketing landscape.
Student Learning Outcomes	<ul style="list-style-type: none"> • Clarify the different frameworks for integrated marketing communications. • Elaborate on the diverse techniques employed to gauge the effectiveness of advertising. • Describe the methods of measuring brand equity based on costs, pricing, and consumer perception. • Define points of parity and points of difference, and demonstrate their significance in brand positioning within the marketplace.
Course Contents/Syllabus	<p>Marketing communication; functional areas of marketing communication; integrated marketing communication; types of advertising agencies; media partners and their role; compensating the advertising agencies; agency evaluation; brands - its meaning; creating and maintaining the brand; selecting desired brand position; developing brand identification; creating a brand image; creating and maintaining brand relationship with customers; brand-customer touch points; prospects and customers; AIDA model; think/f eer/do models; brand decision making process; attitude formation and attitude change; brand likeability.</p> <p>Branding concepts; branding challenges and opportunities; brand equity concept; strategic brand management process; customer based equity; building a strong brand and its implications; identifying and establishing brand positioning; defining and establishing brand values; internal branding.</p> <p>Campaign planning; IMC planning process; internal marketing; segmenting and targeting; types of segmentation; message and profitability targeting; digitization of brand information; customer database; building relationship through data management; developing creative message strategy; process of developing IMC message strategy; methods of getting creative ideas; brand-message execution; copywriting; writing for print and electronic media; print layout and design; executional and strategic consistency.</p>

	Media classification; media strength and weakness; wireless communication; e-mail marketing; website marketing; integrating online brand communication; media planning; consumer sales promotion; sales promotion tools; determining consumer sales promotion strength and limitations of sales promotion; trade promotion; trade promotion for new products and existing brands; trade promotion strategies; objectives of co-marketing communication.
Required Texts	Strategic Brand Management by Kevin Lane Keller, Vanitha Swaminathan, Ambi MG Parameswaran, Issaac C Jacob, Pearson Education Belch, G.E. & Belch, M. A. (2009). Advertising and Promotion - An Integrated Marketing & Communication Perspective. McGraw-Hill Irwin. Eighth edition
Suggested Texts, Readings, & Materials	<ul style="list-style-type: none"> • Duncan, Tom; Principles of Advertising and IMC; Tata McGraw Hill, New Delhi. • Clow, Kenneth & Baack, Donald; Integrated Advertising, Promotion and Marketing Communication; Pearson Education, New Delhi. • Belch, George and Belch, Michael; Advertising and Promotion; Tata McGraw Hill, New Delhi. • Wells, William, Burnett, John and Moriarty, Sandra; Advertising Principles and Practice; Pearson Education; New Delhi. • Jethwaney, Jaishree and Jain, Shruti; Advertising Management; Oxford University Press; New Delhi. • Kotler L. K. et. al. (2015). Strategic Brand management- Building, Measuring and Managing Brand Equity. Pearson India Education Services Pvt. Ltd. Fourth edition
Pedagogy for Course Delivery	<ul style="list-style-type: none"> • Interactive sessions • Class presentation by group of students and self-study session. • Open discussions on Case studies and recent trends in marketing. • Assignments • Extensive research projects
Evaluation Criteria	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criteria comprise of mid semester tests, attendance, presentations and assignments.

Course Title: MARKETING RESEARCH Course code: MC 304	
Course Outline	Marketing research is an advance course where students learn to conduct the marketing research scientifically.
Course Outcome	CO1: The course aims at exposing the students to the concept, tools and techniques of marketing research and developing their skills to be able to apply research techniques to aid marketing decision making.
Student Learning Outcomes	<ul style="list-style-type: none"> • On completion of this course, the students will be able to conduct marketing research • Apply multivariate data analysis techniques • Apply the marketing research process for product research, advertising research, segmentation and positioning the product.
Course content/Syllabus	<p style="text-align: center;">UNIT I</p> <p>Introduction: Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing Information System (MIS); Ways of conducting marketing research; Syndicated research. Marketing Research Process: Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal.</p> <p style="text-align: center;">UNIT II</p> <p>Research Design: Meaning and importance; Types of research designs – explorative, descriptive and conclusive research; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods; Online data sources and research; Questionnaire preparation. Sample Design and Field Work: Defining universe and sampling unit; Determining sampling frame; Probability and non - probability sampling methods; Sample size determination; Field work and data collection – sampling and non-sampling errors.</p> <p style="text-align: center;">UNIT III</p> <p>Data Analysis and Report Preparation: Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research; Report preparation, presentation and follow - up. Marketing Research Applications: Consumer research – behaviour and motivation research, attitude measurement and scaling techniques.</p> <p style="text-align: center;">UNIT IV</p> <p>Product research; Advertising research; Marketing and sales forecasting; Sales analysis. Marketing Research in India: Status, organization and developments; Ethical issues in marketing research.</p>
Required Text	Malhotra, Naresh K., Marketing Research, 5th Ed., Prentice Hall of India.

Suggested Text, readings and Materials	<ol style="list-style-type: none"> 3. Harper W. Boyd, Ralph Westfall and Stanley F. Stasch, Marketing Research: Text and Cases. 4. Cooper, Donald R. and Pamela S. Schindler, Marketing Research, Tata McGraw Hill. 5. Paul E. Green, et.al., Research for Marketing Decisions, Prentice-Hall of India Pvt. Ltd, New Delhi. 6. Donald S. Tull and Del I. Hawkins, Marketing Research: Measurement and Methods, PrenticeHall of India Pvt. Ltd., New Delhi.
Pedagogy for Course Delivery	Lectures, discussions, case studies, conducting marketing research on one topic and quiz
Evaluation Criteria	20% marks will be internal assessment based on the Mid-Semester Test, Academic Activity (Seminar, Project & Assignments) and Attendance. 80% marks will be external assessment based on performance in examinations conducted by Panjab University.

Course Title: HUMAN RESOURCE DEVELOPMENT Course code: MC. 305	
Course Outline	This course explores the principles and practices of Human Resource Development with a focus on training, performance management, career development, and organizational change. Students will develop the skills and knowledge needed to effectively manage human resources in organizational settings.
Course Outcome	The course aims to acquaint students with the concepts, techniques, and practices of human resource development. This course is intended to make students capable of applying the principles and techniques as HR professionals.
Student Learning Outcomes	<p>On completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> • Understand fundamental HRD concepts, theories, and models, design and deliver effective training programs, develop strategies to improve motivation and engagement. • Assess the effectiveness of HRD programs and initiatives, analyse HRD challenges and devise solutions. • Understand HRD in a global and cultural context and develop leadership and management skills for HRD roles.
Course content/Syllabus	<p>As per Panjab University</p> <p style="text-align: center;">UNIT I</p> <p>Human Resource Development: Concept and evolution, human resource mobilizations, HRD Conceptual base, strategic interventions in HRD sector and target groups, HRD mechanisms, processes, and outcomes, HRD instruments, HRD. HRD and Management: Attitude of top management towards HRD, Motivational aspects of HRD, Trends and Practices, Line manager and HRD.</p> <p style="text-align: center;">UNIT II</p> <p>HRD Activities: HRD culture and climate, Elements of HRD climate, measurement of HRD climate, factors to HRD climate, Determinant needs, developmental supervisor, HRD for Workers: HRD mechanisms for workers, Role of trade unions.</p>

	<p style="text-align: center;">UNIT III</p> <p>HRD in Organizations: Government organizations, educational institutions, armed forces, police and industry, private sectors and public sectors units.</p> <p style="text-align: center;">UNIT IV</p> <p>Emerging Issues in HRD: Creating awareness and commitment to HRD, Industrial relations and HRD, Utilization of HRD efforts, Future of HRD, International comparison of HRD (Commonalities and differences).</p>
Required Text	Werner, Jon M. and Randy L. Desimone, Human Resource Development, South-Western Educational Publishing.
Suggested Text, readings and Materials	<ul style="list-style-type: none"> • Nadler, L (ed), Corporate Human Resources Development, Van Nostrand Reinhold. 2. Parek V. and T.V. Rao, Designing and Planning Human Resource Systems, Oxford and IBH, New Delhi. 3. Strategic HRM – Jeffery Mello, Thompson Publication, New Delhi. 4. Strategic HRM- Charles Greer, Pearson Education Asia, New Delhi. 5. Strategic HRM-Michael Armstrong, Kogan Page, London. 6. Strategic HRM- Agrwal, Oxford University Press, New Delhi. 7. Human Resource Management- Garry Dessler, PHI, New Delhi.
Pedagogy for Course Delivery	Lectures, Discussions and Case Studies
Evaluation Criteria	20% marks will be internal assessment based on the Mid-Semester Test, Academic Activity (Seminar, Project & Assignments) and Attendance. 80% marks will be external assessment based on performance in examinations conducted by Panjab University.

<p>Course Title: INDUSTRIAL RELATIONS</p> <p>Course code: MC. 306</p>	
Course Outline	This subject aims at providing an in-depth knowledge of the concepts, objectives, significance and theoretical dimensions of industrial relations.
Course Outcome	<p>CO1: The objective of the course is to make student aware of the concept of industrial relations.</p> <p>CO2: The course will make the students understand the importance of industrial relations for an organization.</p> <p>CO3: The course will make students understand how industrial relations provide dynamics to organizations.</p>
Student Learning Outcomes	<ul style="list-style-type: none"> • Awareness of the present state of Industrial relations in India and abroad. • Acquaintance with the concepts, principles and issues connected with trade unions, collective bargaining,

	<p>industrial conflicts, grievance redressal, and employee discipline and dispute resolution.</p> <ul style="list-style-type: none"> • Understanding the various processes and procedures of handling Employee Relations. • Knowledge about legal provisions related to industrial relations management in India.
<p>Course Contents/Syllabus</p>	<p>As prescribed by Punjab University</p> <p style="text-align: center;">UNIT-I</p> <p>Industrial Relations: Concepts and scope, Historical development, Unilateralist, Pluralist and Marxist perspective of IR. Trade Unionism: role of trade unions, trade union in India, national level federations, Goals and objectives of unions and union leadership, weaknesses in trade unions, trade unions, politics and government. Theories of trade unionism. Cross cultural aspects of union management relations.</p> <p style="text-align: center;">UNIT-II</p> <p>Trade Union Act 1926: An overview. Union recognition; de-unionization strategies. Union Management Relations: conceptual framework, union management perspectives, organizational factors affecting union management relations. Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HR/IR perspectives, perspectives in India.</p> <p style="text-align: center;">UNIT-III</p> <p>Industrial Democracy: Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioral science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective. Methods of industrial relation machinery in India; Statutory and non-statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication.</p> <p style="text-align: center;">UNIT-IV</p> <p>Comparative Industrial Relations: Principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, politico-economic structure). Experience of UK, Yugoslavia, West Germany, Scandinavian countries and Japan. Managing Industrial Relations: Regulatory mechanisms, employee discipline, suspension, dismissal and retrenchment, employee grievance handling, Collective bargaining, negotiation skills, industrial conflict resolution. Labour Welfare: Rationale need and requirements.</p>

Required Texts	<ul style="list-style-type: none"> • Dr. C.B. Mamoria and Dr. Satish Mamoria, Dynamics of Industrial Relations, Himalaya Publications.
Suggested Texts, Readings, & Material	<ol style="list-style-type: none"> 1. Dr. C.B. Mamoria and Dr. Satish Mamoria, Dynamics of Industrial Relations, Himalaya Publications. 2. Katz, Harry, Thomas A. Kochan, & A. J.S. Colvin, An Introduction to Collective Bargaining and Industrial Relations, The McGraw Hill Companies. 3. C.S. Venkat Ratnam, Industrial Relations: Text and Cases, Oxford University Press, Delhi. 4. Arun Monappa, Industrial Relations, Tata McGraw Hill. 5. S C Srivastava, Industrial Relations and Labor Laws, Vikas Publishing House. 6. P.R.N. Sinha, InduBala Sinha & Seema Priyadarshini Shekhar, Industrial Relations, Trade Unions, and Labor Legislation, Pearson Publishing House. 7. Michael Salamon, Industrial Relations: Theory & Practice, Pearson Higher Education. 8. Farnham and Limlott, J., Understanding Industrial Relations Cassell.
Pedagogy for Course Delivery	Interactive sessions, case studies, class presentations, subject quiz, videos etc.
Evaluation Criteria	<p>20% marks in each paper will be internal assessment based on the following parameters:</p> <ol style="list-style-type: none"> a. Mid-Semester Test: 50% b. Academic Activity: 30% (Seminar, Project & Assignment) c. Attendance: 20% <p>80% marks in each paper will be external assessment based on final written examination held by the university.</p>

Course Title: WORKSHOP ON FINANCIAL MARKETS & INSTRUMENTS	
Course code: MC. 315	
Course Outline	Financial Markets & Instruments course is intended to provide an overview of the Indian financial system in India, the financial markets, financial intermediaries, the financial instruments traded in financial markets and financial services.
Course Outcome	The objective of the paper is to acquaint the students with a working knowledge to understand financial system in India and functioning of various segments of the financial system.
Student Learning Outcomes	On completion of this course, the students will be able to: <ul style="list-style-type: none"> • Understand Financial markets & its segments, financial institutions/intermediaries prevailing in Indian Financial System • Analyse how financial markets and instruments operate and how they can be used to achieve economic objectives thereby understanding the role and function of the financial system in economic development • Become aware about recent developments/Reforms in various segments of financial markets • Understand different financial products, financial instruments and financial services.
Course content/Syllabus	<p style="text-align: center;">UNIT – I</p> <p>Indian Financial System: Constituents, Functions of the Financial System Inter-relationship between Financial System and Industrial Development Efficiency Indicators of Financial System, Financial Development Ratios RBI and Financial System Monetary Policy and Stability of Financial System, Financial Sector Reform in India, Globalisation of Indian Financial System.</p> <p style="text-align: center;">UNIT – II</p> <p>Financial Markets: Major Segments of Financial Markets: Money Market, Capital Market, Foreign Exchange market and Govt. Security Market, Money Market: Call Money Market, Bill Market, Repo Market, T Bill, Commercial Paper, Certificate of Deposits, Capital Market: Primary and Secondary Market, Cash/Spot Market and Derivative Market, and Equity and Debt Market.</p> <p style="text-align: center;">UNIT – III</p> <p>Securities Market: Methods of Issue of securities, Securities trading and Settlement, and Listing of securities, Functions of Stock Exchanges: Operations of OTCEI, and NSE Role of SEBI: Fair market practice and Investor Protection Recent Trends and developments in Security market.</p> <p style="text-align: center;">UNIT – IV</p> <p>Innovative Financial Instruments and Financial Services: Bonds, features and innovations: Ex-interest debentures, Deep discount bonds, and secured premium notes. Hybrid Securities: Convertible Debentures and bonds Derivatives: Options, Futures and Swaps and other contemporary</p>

	bond instruments. Innovative financial services: Factoring, Angel financing, Securitisation, and mergers and acquisitions.
Required Text	Khan M.Y. - Indian Financial System Tata McGraw Hill, New Delhi & Gordon E., Natarajan K. -Financial Markets and Services- Himalaya Publishing House, Mumbai.
Suggested Text, readings and Materials	<p>Suggested Reference Books:</p> <ul style="list-style-type: none"> • Bhole L. M. and Mahakud. J. - Financial Institutions & Markets: Structure, Growth & Innovations-5th ed. Tata McGraw Hill New Delhi • Desai Vasant - Fundamentals of Indian Financial System: New Challenges and Initiatives Himalaya Publishers, Mumbai. • Machiraju .H. R -Indian Financial Systems Vikas Publishers, New Delhi • Pathak V. Bharti - Indian financial systems: Markets, Institutions & Services,3rdEdition Pearson Publishers, New Delhi • Khan, M. Y.: Financial Services, Tata McGraw, N. Delhi, 2005. • Siddhartha sankar Saha-Indian Financial System:Financial Markets, Institutions and Services-Mcgraw Hill <p>Additional References (Websites). www.rbi.org.in www.sebi.org.in</p>
Pedagogy for Course Delivery	Lectures, discussions, presentations
Evaluation Criteria	20% marks will be internal assessment based on the Mid-Semester Test, Academic Activity (Seminar, Project & Assignments) and Attendance. 80% marks will be external assessment based on performance in examinations conducted by Panjab University.