PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)

(Estd. under the Panjab University Act VII of 1947-enacted by the Govt. of India)

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

OUTLINES OF TESTS SYLLABI AND COURSES OF READING FOR MASTER OF COMMERCE / MASTER OF COMMERCE WITH RESEARCH

(As per NEP 2020)

FOR THE BATCH 2026-28

PROGRAM LEARNING OUTCOMES (PLO)

PLO-1: KNOWLEDGE & UNDERSTANDING
Exhibit extensive expertise in fundamental and advanced principles of Commerce, encompassing accounting, finance, taxation, management, economics and information technology, as well as an awareness of current trends, challenges, methodologies and strategies pertinent to the field.

PLO-2: GENERAL SKILLS
Develop critical analytical, problem-solving, decision-making and managerial competencies necessary for executing professional responsibilities proficiently across various domains of commerce, industry, academia and associated fields.

PLO-3: TECHNICAL AND PROFESSIONAL SKILS
Exhibit high cognitive, technological, and professional competencies essential for managing specialized duties in accounting, finance, auditing, taxes, research and IT-enabled business operations, as well as for executing and assessing research across diverse domains of Commerce.

PLO-4: COMMUNICATION SKILLS
Articulate ideas, analyses, research outcomes and professional perspectives clearly, rationally and ethically through proficient written, oral and digital communication to varied stakeholders in academic, professional and societal settings.

PLO-5: APPLICATION OF KNOWLEDGE/SKILLS
Utilize theoretical knowledge and practical abilities to identify, analyze, and resolve complex and unpredictable issues in Commerce and related sectors through the application of suitable tools, techniques, and research-based methodologies to formulate evidence-based solutions.

PLO-6: ANALYTICAL REASONING AND RESEARCH PROFICIENCY
Enhance critical and analytical thinking skills to identify research problems, devise research ideas, evaluate hypotheses, analyze data, integrate information, and derive accurate conclusions in both intra- and inter-disciplinary fields of Commerce.

PLO-7: CONSTITUTIONAL, HUMANISTIC, MORAL VALUES AND ETHICS
Understanding of constitutional values, humanistic ideals, professional ethics, corporate governance standards, sustainability issues and to operate as a responsible scholar, researcher and professional.

PLO-8: GLOBAL EXPOSURE
Cultivate a global perspective and comprehend the intricacies of the international business landscape. Acquire expertise in international business practices, cross-cultural communication, global market trends and the influence of globalization on corporate strategies.

Credit Distribution

Course: M.COM WITH RESEARCH 1 Year/ 2 Year

Total Credit:

Semester	Discipline Specific Core Courses			Discipline Specific Elective Courses/Research Based Courses			Summer Training	Research Based Dissertation	Total Credits
	No. of Papers	Credits (L+T/P)	Total Credits	No. of Papers	Credits (L+T/P)	Total Credits			
I	5 1	4 2	20 2	-	-	-	-	-	22
II	5 1	4 2	20 2	-	-	-	4	-	26
III	2	4	8	4	4	16	-	-	24
IV	2	4	8	2	4	08	-	8	24
Total Credits			**60**			**32**	**4**	**8**	**96**

NOTES:

1. One Credit = 15 Hours of Direct Teaching
2. For Master of Commerce RES, 2 Years/ Master of Commerce RES.1 year - students will also opt for two group out of the groupd offered in the odd semester. However, Group VII: Business Research will be compulsory and other group can be opted out of the remaining groups offered.
3. The student will continue with only one group in the 4th semester of Master of Commerce RES.2 Years / 2nd semester Master of Commerce RES. 1 Year.
4. The student will write dissertation of 08 credits in the 4th semester of Master of Commerce RES.2 Years / 2nd semester Master of Commerce RES. 1 Year in place of Group VII.

Course: M.COM 1 Year/ 2 Year

Total Credit:

Semester	Discipline Specific Core Courses			Discipline Specific Elective Courses/Research Based Courses			Summer Training	Total Credits
	No. of Papers	Credits (L+T/P)	Total Credits	No. of Papers	Credits (L+T/P)	Total Credits		
I	5 1	4 2	20 2	-	-	-	-	22
II	5 1	4 2	20 2	-	-	-	4	26

III	2	4	8	4	4	16	-	24
IV	2	4	8	4	4	16	-	24
Total Credits			**60**			**32**	**4**	**96**

Note:

1. One Credit = 15 Hours of Direct Teaching

2. For Two years Master of Commerce/ Oneyear Master of Commerce -students will be required to opt for two groups out of the groups offered. The groups opted for will remain same in even semester too.

SYLLABI FOR M.COM /M.COMWITH RESEARCH - 2026-2028
AAPLICABLE FOR AFFILIATED COLLEGES/ CENTRE FOR DISTANCE AND ONLINE EDUCATION, PANJAB UNIVERSITY, CHANDIGARH.

Note:

1. Examination in each subject will be of 3 hours duration.
2. Maximum Marks for external/written examination is 80 marks and internal assessment is 20 marks except for seminar and workshop courses.

Question Paper Pattern for 4 credits Course

Maximum Marks:80 **Time: 3 Hours**

Q1	**Compulsory Question** Attempt any 2 parts out of 3 parts (8 marks each)	Entire Syllabus	16 Marks
Q2	Choice between 2 Questions of 8 marks each OR 1 Long Answer Question of 16 marks	UNIT – I of the syllabus	16 Marks
Q3	Choice between 2 Questions of 8 marks each OR 1 Long Answer Question of 16 marks	UNIT – II of the syllabus	16 Marks
Q4	Choice between 2 Questions of 8 marks each OR 1 Long Answer Question of 16 marks	UNIT – III of the syllabus	16 Marks
Q5	Choice between 2 Questions of 8 marks each OR 1 Long Answer Question of 16 marks	UNIT – IV of the syllabus	16 Marks

3. N.B: Use of non-programmable calculators by the students in the Examination Hall is allowed.

COURSE SCHEME FOR M.COM /M.COM WITH RESEARCH

SUBJECT CODE	CORE/ ELECTIVE	PAPER TITLE	MARKS	CREDIT
		SEMESTER-I		
NEPMC - 101	DISCIPLINE SPECIFIC CORE	MANAGERIAL ECONOMICS	100	4
NEPMC-102	DISCIPLINE SPECIFIC CORE	QUANTITATIVE METHODS AND BUSINESS ANALYTICS	100	4
NEPMC-103	DISCIPLINE SPECIFIC CORE	CORPORATE FINANCIAL REPORTING AND ACCOUNTING STANDARDS	100	4
NEPMC - 104	DISCIPLINE SPECIFIC CORE	ORGANISATION BEHAVIOUR AND LEADERSHIP	100	4
NEPMC-105	DISCIPLINE SPECIFIC CORE	MARKETING MANAGEMENT	100	4
NEPMC - 106	DISCIPLINE SPECIFIC CORE	WORKSHOP ON BUSINESS COMMUNICATION & PROFESSIONAL SKILLS	50	2
			550	**22**
		SEMESTER-II		
NEPMC - 201	DISCIPLINE SPECIFIC CORE	GLOBAL AND INDIAN BUSINESS ENVIRONMENT	100	4
NEPMC-202	DISCIPLINE SPECIFIC CORE (RBC-RM)	BUSINESS RESEARCH	100	4
NEPMC-203	DISCIPLINE SPECIFIC CORE	STRATEGIC FINANCIAL MANAGEMENT	100	4
NEPMC-204	DISCIPLINE SPECIFIC CORE	OPERATIONS RESEARCH	100	4
NEPMC-205	DISCIPLINE SPECIFIC CORE	CORPORATE GOVERNANCE, BUSINESS ETHICS & SUSTAINABILTY	100	4
NEPMC-206	DISCIPLINE SPECIFIC CORE (RBC-RM)	WORKSHOP ON MULTIVARIATE STATISTICAL TECHNIQUES	50	2
NEPMC-207	SUMMER TRAINING	SUMMER TRAINING REPORT AND VIVA VOCE	100	4
		TOTAL	**650**	**26**

SUBJECT CODE	CORE/ ELECTIVE	PAPER TITLE	MARKS	CREDIT
		SEMESTER -III/ (SEMESTER-I)[1]		
NEPMC - 301	DISCIPLINE SPECIFIC CORE	STRATEGIC COST MANAGEMENT & PERFORMANCE ANALYSIS	100	4
NEPMC- 302	DISCIPLINE SPECIFIC CORE	TAX PLANNING & MANAGEMENT	100	4

1. For Two years Master of Commerce/ Oneyear Master of Commerce -students are to opt for two groups out of the groups offered..

2. For Two years Master of Commerce with Research,/ for One year Master of Commerce with research - students are to opt for two group in the odd semester. However, Group VII: Business Research will be compulsory and another group can be opted out of the remaining groups offered. The student will opt for only 1 group in the 4th semester of Two years Master of Commerce with Research,/ and 2nd semester for One year Master of Commerce with research and complete their Dissertation of 8 Credits in place of Group VII courses.

		GROUP I: ACCOUNTING & FINANCE		
NEPMC – 303	DISCIPLINE SPECIFIC ELECTIVE	INVESTMENT MANAGEMENT	100	4
NEPMC- 304	DISCIPLINE SPECIFIC ELECTIVE	FORENSIC ACCOUNTING	100	4
		GROUP II: BANKING AND INSURANCE		
NEPMC- 305	DISCIPLINE SPECIFIC ELECTIVE	DIGITAL BANKING& RISK MANAGEMENT	100	4
NEPMC- 306	DISCIPLINE SPECIFIC ELECTIVE	INSURANCE MANAGEMENT	100	4
		GROUP III: MARKETING		
NEPMC- 307	DISCIPLINE SPECIFIC ELECTIVE	INTEGRATED MARKETING COMMUNICATION & BRAND EQUITY	100	4
NEPMC- 308	DISCIPLINE SPECIFIC ELECTIVE	GLOBAL MARKETING MANAGEMENT	100	4
		GROUP IV: HUMAN RESOURCE MANAGEMENT		
NEPMC- 309	DISCIPLINE SPECIFIC ELECTIVE	STRATEGIC HUMAN RESOURCE MANAGEMENT	100	4
NEPMC- 310	DISCIPLINE SPECIFIC	ORGANISATION DEVELOPMENT	100	4

[1] *Semenster -1 for 1-Year Master of Commerce/ Master of Commerce with ResearcH*

SUBJECT CODE	CORE/ ELECTIVE	PAPER TITLE	MARKS	CREDIT
	ELECTIVE			
		GROUP V – APPLIED ECONOMICS		
NEPMC-311	DISCIPLINE SPECIFIC ELECTIVE	INDUSTRIAL ECONOINEPMCS	100	4
NEPMC-312	DISCIPLINE SPECIFIC ELECTIVE	APPLIED ECONOMICS	100	4
		GROUP VI – INTERNATIONAL BUSINESS		
NEPMC-313	DISCIPLINE SPECIFIC ELECTIVE	INDIA'S FOREIGN TRADE & INVESTMENT	100	4
NEPMC-314	DISCIPLINE SPECIFIC ELECTIVE	MANAGEMENT OF INTERNATIONAL BUSINESS OPERATIONS	100	4
		GROUP VII: BUSINESS RESEARCH		
NEPMC-315	RESEARCH BASED	FUNDAMENTALS OF REVIEW OF LITERATURE	100	4
NEPMC-316	**RESEARCH BASED**	**THEORETICAL FOUNDATIONS IN RESEARCH& SYNOPSIS SUBMISSION**	**100**	**4**
		TOTAL	**600**	**24**
		SEMESTER -IV/ SEMESTER-II[2]		
NEPMC-401	DISCIPLINE SPECIFIC CORE	PROJECT PLANNING ANALYSIS & CONTROL	100	4
NEPMC-402	DISCIPLINE SPECIFIC CORE	BUSINESS POLICY AND STRATEGIC MANAGEMENT	100	4
STUDENTS TO CONTINUE WITH THE TWO GROUPS OPTED BY THEM IN THIRD SEMESTER.				
		GROUP I: ACCOUNTING& FINANCE		
NEPMC-403	DISCIPLINE SPECIFIC ELECTIVE	ADVANCED CORPORATE ACCOUNTING	100	4
NEPMC-404	DISCIPLINE SPECIFIC ELECTIVE	FINANCIAL ENGENEERING	100	4
		GROUP II: BANKING AND INSURANCE		
NEPMC-405	ELECTIVE	INTERNATIONAL BANKING	100	4
NEPMC-406	ELECTIVE	ACTUARIAL PRACTICE	100	4
		GROUP III: MARKETING		

[2]*Semenster -II, for 1-Year Master of Commerce / Master of Commerce with Research*

SUBJECT CODE	CORE/ ELECTIVE	PAPER TITLE	MARKS	CREDIT
NEPMC-407	ELECTIVE	MARKETING OF SERVICES	100	4
NEPMC-408	ELECTIVE	CUSTOMER RELATIONSHIP MANAGEMENT AND SALES MANAGEMENT	100	4
GROUP IV: HUMAN RESOURCE MANAGEMENT				
NEPMC-409	ELECTIVE	TRAINING & DEVELOPMENT	100	4
NEPMC-410	DISCIPLINE SPECIFIC ELECTIVE	COMPENSATION MANAGEMENT	100	4
GROUP V – APPLIED ECONOMICS				
NEPMC-411	DISCIPLINE SPECIFIC ELECTIVE	MACRO ECONOMIC ANALYSIS AND POLICY	100	4
NEPMC-412	DISCIPLINE SPECIFIC ELECTIVE	ECONOMICS OF SERVICES	100	4
GROUP VI – INTERNATIONAL BUSINESS				
NEPMC-413	DISCIPLINE SPECIFIC ELECTIVE	INTERNATIONAL BUSINESS ENVIRONMENT	100	4
NEPMC-414	DISCIPLINE SPECIFIC ELECTIVE	INTERNATIONAL FINANCIAL MANAGEMENT	100	4
GROUP VII : BUSINESS RESEARCH				
NEPMC-415	RESEARCH BASED	EXPERIMENTAL RESEARCH AND ANALYSIS	100	4
NEPMC-416	RESEARCH BASED	ACADEMIC INTEGRITY & PUBLICATION ETHICS	100	4
DISSERTATION FOR M.COM RESEARCH STUDENTS* (For M.Com Research 2 year/1 year Students)				
NEPMC-501	RESEARCH BASED	DISSERTATION	200	8
		TOTAL	**600**	**24**

SYLLABI

SEMESTER – I

NEPMC 101 - MANAGERIAL ECONOMICS

Course Objective: The objective of the course is to acquaint students with the concepts of micro–economic theory and their use in business decision making. The effort is to make them capable of using various concepts to deal with business problems in a global economic environment.

UNIT I

Meaning of Economics, its Definitions, importance and uses. Microeconomics and macroeconomics: difference and interrelationship between them. Tools of Economic Analysis. Basic Economic Problems, Concepts of Scarcity, Choice and Optimization.

Managerial Economics: Meaning, Nature and Scope and Importance. Relationship of Managerial Economics with Economics and other Decision Sciences. Managerial insight and managerial decision making. Production function and technological progress. Laws of Production under short run and long run.

UNIT II

Traditional and modern theories of costs. Relevance of cost theories in business decision-making. Revenue analysis. Relationship of revenue concepts with elasticity of demand.

Market structure and degree of competition. Profit maximization, price and output determination in the short-run and long run: in perfect competition, monopoly, monopolistic competition and oligopoly (collusive and non-collusive models).

UNIT III

Demand Function and Law of Demand. Demand estimation and Demand forecasting. Supply Function and Law of Supply. Market Equilibrium with changes in demand and supply curves. Elasticity of demand: types, degrees and applications in business decision making.

Utility Analysis: Basic concepts and their uses. Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility. Indifference Curve Approach and Revealed Preference Theory. Use of consumer behaviour theories in business decisions.

UNIT IV

National Income Measurement: Concepts and Methods. Theories of Income and Employment – Classical, Neo-classical and Keynesian. Relevance of Income and Employment Theories after 1936.

Concept of Multiplier and its working in closed and open economy. Consumption function and hypotheses. Types of Investment, Investment Function. Theories of Investment and their managerial applications.

References:

1. Koutsoyiannis, A. *Modern Micro-Economics,* Macmillan
2. Shapiro, E. *Macro Economics,* Galgotia Publishers.
3. Varshney, R.L. and Maheshwari, K.L., *Managerial Economics,* Sultan Chand & Sons
4. Browing, E.K. and Browing, J.M., *Micro Economic Theory and Applications*, John Wiley & Sons
5. Dean, J., *Managerial Economics,* Prentice Hall
6. Duncan, W.R. and Crook, J.N., *Managerial Economics,* Pearson Education
7. Ahuja, H.L., *Advanced Economic Theory,* S. Chand Group.
8. Paul, S., Gupta, G. and Mote,V., *Managerial Economics,* Tata McGraw Hill

NEPMC 102- QUANTITATIVE METHODS AND BUSINESS ANALYTICS

Course Objective: The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making. The emphasis will be on their applications to business and economic situations.

UNIT-I

Probability and Probability Distribution: Definitions - Probability Rules –Application of Probability RulesConditional Probability- Bayes theorem- Random Variable and Probability Distributions; Binomial Distribution- Poisson Distribution and Normal Distribution.

UNIT-II

Statistical Estimation and hypothesis testing: Introduction to Hypothesis testing – Meaning of Population, sample and sampling distribution - parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits - Estimation of population parameters - properties of a good estimator - Point and interval estimation – Hypothesis Formulation and testing procedure - Type I and Type II errors - one tail and two tail tests - Sampling of Attributes - Estimation and testing Number and Proportions of Successes, Difference between two proportions.

UNIT-III

Sampling Variables : Large Samples - Difference between large and small samples - Estimating population mean - testing the significance of Mean - Significance of the difference between means of two samples - Significance between the standard deviations of two samples - Small Samples -'t' test - fixing fiducial limits to population mean – testing the significance of the mean - testing the significance of the difference between two independent means - testing the significance of the difference between two dependent meansF test - meaning - Applications of F test - ANOVA - Assumptions - Procedure - one way and two-way analysis of variance.

UNIT-IV

Statistical Quality Control - Introduction - Chance and Assignable Causes of Variation Uses of SQC - Process Control and Product Control- Control Charts - Control Charts for Variables -X: Chart – Range chart – Standard deviation chart - Control charts for attributes - C chart -p chart - np chart. Decision Tree Analysis – Decision Making under Uncertainties.

References:

1. Levin, R.I. and D.S. Rubin: Statistics for Management, Prentice-Hall of India.
2. S.C. Gupta : Fundamentals of Statistics, Himalaya Publishing House, New Delhi.
3. Anderson Quantitative Methods for Business Decision, Thomson.
4. Barry Render, Ralph M. Stair Jr., Michael E. Hanna: Quantitative Analysis for Management, Prentice Hall of India.
5. Anderson, Introduction to Management Science: Quantitative Techniques for Decision Making, Thomson.
6. D.C. Sancheti & V.K. Kapoor : Statistics, Sultan Chand & Sons, New Delhi.
7. Sharma, J.K.: Operations Research – Theory & Applications, Macmillan India Ltd.
8. Gupta, S.P: Statistical Methods, S. Chand & Sons, New Delhi.

NEPMC 103- CORPORATE FINANCIAL REPORTING AND ACCOUNTING STANDARDS

Course Objective: The objective of this course is to develop an in-depth understanding ofcorporate financial reporting and the application of Indian Accounting Standards (Ind AS) in

compliance with global reporting practices. The course aims to equip learners withconceptual clarity, technical proficiency, and professional judgment required for preparation,presentation, measurement, disclosure, and consolidation of financial statements, includingcomplex transactions, group accounting and ethical considerations in advanced corporatereporting.

UNIT I

Introduction to Financial Reporting: Evolution, meaning, nature, scope and objectives ofcorporate financial reporting, Users of financial statements and their informationrequirements.

Conceptual Framework for Financial Reporting under Indian AS: Qualitative characteristicsof financial information, Elements of financial statements, Conceptual Framework for Financial Reporting, Ethical issues and professional judgment in financialreporting accounting, Standard–Setting process in IndiaInd AS 101: First time adoption of IFRS

UNIT II

Ind AS on Presentation of General Purpose Financial Statements: Presentation ofFinancial Statements (Ind AS-1), Interim Financial Reporting (Ind AS 34), Statement of CashFlows (Ind AS 7)Ind AS on Measurement Based Accounting Policies: Events after the reporting period (IndAS 10), Fair Value Measurement (Ind AS 113)Ind AS on Assets of the Financial Statements: Inventories (Ind AS 2), Property, Plant andEquipment (Ind AS 16) and Intangible Assets (Ind AS 38)Ind AS on Disclosures in the Financial Statements: Related Party Disclosures (Ind AS 24),Earning Per Share (Ind AS 33), Segment Reporting (Ind AS 108)

UNIT III

Advanced Corporate Reporting: Revenue from Contracts with Customers (Ind AS 115);Employee Benefits (Ind AS 19); Financial Instruments: Recognition and Measurement (IndAS 109); Financial Instruments: Disclosures (Ind AS 107); Leases (Ind AS 116)

UNIT-IV

Group accounting and consolidation: Consolidated Financial Statements (Ind AS 110); Joint Arrangements (Ind AS 111); Disclosure of Interests in Other Entities (Ind AS 112);Accounting for associates, and joint ventures (Ind AS 28); Business Combination (Ind AS103)

Practical Work

a. Prepare financial statements for a given case, including the income statement, balance sheet, and cash flow statement and draft detailed explanatory notes to accompanyfinancial statements, ensuring compliance with statutory and regulatory requirements.

b. Apply specific accounting standards such as IND AS or IFRS to solve case studies.
c. Prepare segment-wise financial reports as per reporting standards, focusing onsegment profitability and risks
d. Review financial statements for compliance with accounting standards and legalregulations.
e. Analyse the published financial statements of listed companies to identify strengths,weaknesses, and areas of improvement.
f. Work on practical exercises related to financial reporting for specific industries likebanking, insurance, and manufacturing.

References:

1. Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting., S. Agarwal, Manual of Accounting Standards, Snow White.
2. T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman.
3. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India,World Press
4. Gupta, R. L. and Radhaswamy, M. Advanced Accountancy. Sultan Chand & Sons,latest edition.
5. Shukla, M. C., Grewal, T. S., and Gupta, S. C. Advanced Accounts. S. ChandPublishing, latest edition.
6. Meigs, R. F., Williams, J. R., Haka, S. F., and Bettner, M. S. Financial Accounting.McGraw-Hill Education, latest edition.
7. Mirza, A. A., Holt, G. J., and Orrell, M. IFRS Practical Implementation Guide andWorkbook. Wiley, latest edition.

NEPMC 104- ORGANISATION BEHAVIOUR AND LEADERSHIP

Course Objective: This course aims to develop a comprehensive understanding of human behavior in organizational settings and the role of leadership in shaping organizational outcomes. It draws insights to understand how people work, lead and respond. The course also explores the role of a leader in digital workplace dynamics taking examples from Indian tradition.

UNIT I

Introduction to OB: concepts, foundations, contributing disciplines to OB, role of OB in management practices, challenges and opportunities for OB, OB in the context of globalization, scientific management and human relation tools: Hawthorne experiments, introduction to human behavior, perception, attitudes, learning, job description, job specification and job satisfaction, organizational behaviour models, Individual behaviour including impact of AI on work behaviour.

UNIT II

Personality: meaning, determinants, theories, MBTI and big five model, motivation and morale: concept and applications, communication: interpersonal communication, listening, feedback, counseling, organizational communication. Organizational Change and Development: Organizational Change: Meaning, Nature and Causes of organizational change, Resistance to change, Management of change, Organizational Development: Meaning, Nature and scope of OD, OD Interventions, Challenges to OD, Learning Organizations, organizational culture: functions of OC, creating and sustaining of OC, development and implications of OC, organizational effectiveness: concept and approaches to OE, factors in OE, effectiveness through adaptive coping cycle, organizational health development, emotional intelligence.

UNIT III

Group process: group and intergroup behaviour, group decision making, team management: types of teams, teams in modern workplace, team v/s group, team building, power: concept, bases of power, distinction b/w power and authority, power distribution in organization, organizational politics: concept, consequences, reasons and management of political behaviour, Transactional Analysis, work stress: causes, organizational and extra organizational stressor, individual and group stressor, effectof stress, stress coping strategies. Stress Management: Meaning, Types, Sources, Consequences, Management of stress.

UNIT IV

Leadership in hybrid organizations; Leadership theories, Cross cultural leadership styles, Ethical and spiritual leadership; Indigenous models: Krishna as a strategist, Rama as a moral exemplar, Chanakya's leadership principles.Conflict and inter-group behaviour: sources of conflict, types of conflict, functional and dysfunctional aspects of conflict, approaches to conflict management, Constructive and Destructive conflicts, Conflict Process, Strategies for encouraging constructive conflict, Strategies for resolving destructive conflict

Practical Work : Students will analyze a leadership case drawn from business, public service, or historical narratives (e.g., Gandhi ji, Narayana Murthy).
A short group presentation will interpret the leader's style, ethical stance and outcomes using OB frameworks.

References:

1. Robbins, S. P., & Judge, T. A., *Organizational Behavior*, Pearson Education.
2. Luthans, F., *Organizational Behavior: An Evidence-Based Approach*, McGraw-Hill Education.
3. Greenberg, J., & Baron, R. A., *Behavior in Organizations*, Pearson.
4. Ivancevich, J. M., Konopaske, R., & Matteson, M. T., *Organizational Behavior and Management*, McGraw-Hill.
5. Yukl, G.*Leadership in Organizations*, Pearson.

NEPMC 105- MARKETING MANAGEMENT

Course Objective: The course aims at making participants understand concepts, philosophies,processes and techniques of managing the marketing operations of a firm with a view tobetter understand and appreciate the complexities associated with the marketing function.

UNIT I

Introduction to Marketing: Definition of Marketing and Marketing Management, Marketing Philosophies, Marketing, Concept of Marketing Mix, Market Analysis: understanding Marketing Environment, Consumer and Organization Buyer Behaviour, Market Measurement and Marketing Research, Market Segmentation, Targeting and Positioning.

UNIT II

Product Decisions - concept of a Product - Product mix decisions - Brand Decision – New Product Development – Sources of New Product idea - Steps in Product Development - Product Life Cycle strategies- Stages in Product Life Cycle; Price Decisions - Pricing objectives - Pricing polices and constraints - Different pricing method - New product pricing, Product Mix pricing strategies and Price adjustment strategy

UNIT III

Promotion Decision - Promotion mix - Advertising Decision, Advertising objectives - Advertising and Sales Promotion – Developing Advertising Programme – Role of Media in Advertising - Advertisement effectiveness - - Sales force Decision; Channel Decision - Nature of Marketing Channels –. Types of Channel flows – Channel functions - Functions of Distribution Channel – Structure and Design of Marketing Channels -Channel co-operation, conflict and competition – Retailers and wholesalers.

UNIT IV

Marketing Organization and Control: organizing for marketing, Marketing Implementation & control, Ethics In Marketing, Emerging Trends And Issues In Marketing: Consumerism, Rural Marketing, Societal Marketing, Direct And Online Marketing, Green Marketing, Retail Marketing, Customer Relation Marketing, Role Of Artificial intelligence, virtual reality in Marketing, sustainability marketing and influencer marketing.

Practical Work: Students would be asked to perform case analysis on consumer decision-making process and design marketing mix strategies for various types of product and service categories.

References:

1. Czinkota, M.R. and Kotabe.M, *Marketing Management*, Vikas Publishing, New Delhi.
2. Douglas, J., Darymple, J. and Parsons, L.J., *Marketing Management: Text and Cases*, John Wiley and Sons.
3. Kotler, P., *Marketing Management: Analysis, Planning, Implementation & Control*, Prentice Hall of India, New Delhi.
4. Michael, J.E., Bruce, J.W. and William, J.S., *Marketing Management*, Tata McGraw-Hill, New Delhi.
5. Perreault, W.D. and Jerome, E.M.., *Basic Marketing*, Tata McGraw Hill, New Delhi.
6. Pride, W.M. and Ferrell, O.C., *Marketing: Concepts and Strategies*, Biztantra Press, Delhi.
7. Ramaswamy, V.S. and Namakumari, S., *Marketing Management: Planning, Control*, MacMillan Press, New Delhi.

NEPMC106 - WORKSHOP ON BUSINESS COMMUNICATION & PROFESSIONAL SKILLS

Course Objective:

The course aims to enable learners to understand scope, ethics and implications of communication in business. Learners shall be familiarized with different types of communication including communication through technology.

UNIT – I

An introduction to business communication, elements of the communication models, types of communication, barriers to communication, communication ethics. Essentials of Effective Communication, Barriers to Communication & Role of Communication in Organizational Effectiveness

UNIT – II

Public Speech – Composition Principles, Speech Delivering Skills, Group Discussion: Do's and Don'ts of Group Discussions, Communication in Committees, Seminars and Conference

UNIT – III

Business Correspondence, Essentials of Effective Business Correspondence, Structure of Business Letter, Types of Business Letter: Enquiry, Reply, Orders, Complaints, and Circular Letter, Drafting of Notices, Agendas, Minutes, Job Application Letters, Preparation of Effective Resume

UNIT – IV

Principles of oral communication, Speech- Introduction speech, thanksgiving speech, occasional speech, theme speech, mastering the art of giving interview- job interview, appraisal interview, exit interview, Report writing, principles of effective presentations, communicating through technology business and social etiquettes.

Practical Work: Conducting group discussions and brain stroming sessions

References:

1. Courtland L.B., *Business Communication Today*, Pearson Education.
2. Subba P.R., *Business Communication,* CengageLearning
3. Murphy, H. A., Hildelrandt, H. W., Thomas, J. P., *Effective Business Communication,* The McGraw Hill Companies.

4. Lehman and Dufrene, *Business Communication*, Cengage
5. Rao, S. S., *Handbook for Writers and Editors*, Ahmedabad Management Association.
6. Thill, Lesikar, Raymond V. and Marie E. Flately, *Basic Communication: Skills for Empowering the Internet Generation*, Tata McGraw Hill

SEMESTER – II

NEPMC201 - GLOBAL AND INDIAN BUSINESS ENVIRONMENT

Course Objective: The objective of this paper is to acquaint students with the concepts of macro-economicsand the macro as well as global environment in which a business organisation operates. The courseaims to enable students to analyse and understand economic, political, social, technological, legal andglobal forces influencing business decisions and to assess the impact of national and internationaleconomic policies on business.

UNIT–I

Business Environment: Concept, nature and significance of business environment. Components ofbusiness environment: cultural, social, political, economic, technological, legal and globalenvironment. Environmental scanning – techniques of environmental forecasting. Internalenvironment – organisational resources and capabilities. SWOT analysis and its role in policyformulation and strategic decision-making. Impact of changing business environment on managerialdecisions.

UNIT–II

Economic Reforms and Globalisation: Economic reforms in India – Liberalisation, Privatisationand Globalisation. Competitive strength of Indian industry in the global context. Impact ofliberalisation policy on different sectors of the Indian economy. Foreign Direct Investment policy inIndia – recent trends and developments. Multinational corporations – their role, strategies, competitivestrengths and performance in India. India’s participation in international trade and global value chains.

UNIT–III

Economic Policies and Global Business Dynamics: Industrial policies in India – a brief reviewsince independence, Industrial Policy of 1991 and recent developments. Fiscal policy – publicrevenue, public expenditure, public debt and development activities financed through publicexpenditure; evaluation of recent fiscal policy of Government of India. Monetary policy – demand forand supply of money, objectives and instruments of monetary and credit policy; recent trends. Role of Finance Commission. Integration of world economies and its impact on Indian business.

UNIT–IV

Financial System and Legal Framework: Indian financial system – features and components.Money market and capital market – objectives, structure, instruments and recent developments. Stockexchanges – role and functions; investor protection measures and role of SEBI. Emerging trends infinancial markets. Legal framework for business – Consumer Protection Act, Right to Information Actand Right to Service Act and their implications for business.

References:

1. Wheelen, T. L. & Hunger, J. D., Strategic Management and Business Policy, Pearson Education, New Delhi.

2. William F. Glueck & A. R. Jauch, Business Policy and Strategic Management, McGraw Hill,New Delhi.

3. K. Aswathappa, Business Environment, Himalaya Publishing House, Mumbai.

4. Francis Cherunilam, Business Environment and Global Economy, Himalaya Publishing House, Mumbai.

5. Dutt, R. & Sundaram, K. P. M., Indian Economy, S. Chand & Company, New Delhi.

NEPMC 202- BUSINESS RESEARCH

Course Objectives: The objective of this paper is to impart knowledge about various stages of the researchprocess and their application in business, commerce and management studies. The paper aims todevelop an understanding of research design, data collection, analysis, interpretation and reportwriting, with emphasis on analytical and applied research skills.

UNIT–I

Research and Scientific Method: Meaning and nature of research. Qualities of good research. Scientific method – meaning and stages. Types of research – exploratory, descriptive and causal.Research process and formulation of research problem. Research design – meaning, types andsignificance. Sources of research information – primary and secondary. Nature of data – qualitativeand quantitative.

UNIT–II

Methods of Data Collection and Sampling: Methods of data collection – observation, interview andquestionnaire. Questionnaire – meaning, types, construction of questionnaire and scaling techniques.Pilot study and its importance. Sampling – meaning, need and types of sampling methods. Selectionof appropriate sampling technique. Advantages and limitations of data collection methods.

UNIT–III

Data Processing, Analysis and Research Report: Editing, classification and tabulation of data. Presentation of data – diagrams, charts and graphs. Use of statistical tools for analysis – measures ofcentral tendency and dispersion. Interpretation of data and drawing inferences. Research report –meaning, types, structure and contents. Referencing, bibliography, appendices and ethical issues inresearch writing.

UNIT–IV

Multivariate Analysis and Applied Research: Introduction to multivariate analysis – concept andsignificance. Overview of dependence and interdependence techniques: Multiple regression analysis,factor analysis, cluster analysis and discriminant analysis. Interpretation of multivariate output forresearch decision-making. Applications of multivariate techniques in business research. Identificationof research problems and preparation of a research proposal. Preparation and writing of a researchproject.

References:

1. Kothari, C. R., Research Methodology: Methods and Techniques, New Age International, New Delhi.

2. Zikmund, W. G., Business Research Methods, Thomson Learning.

3. Cooper, D. R. & Schindler, P. S., Business Research Methods, McGraw Hill.

4. Malhotra, N. K., Marketing Research, Pearson Education.

5. Hair, J. F., Black, W. C., Babin, B. J. & Anderson, R. E., Multivariate Data Analysis, PearsonEducation.

NEPMC 203- STRATEGIC FINANCIAL MANAGEMENT

Course Objective: The course on Strategic Financial Management aims to develop a comprehensiveunderstanding of strategic financial decision-making in modern business organisations. Itseeks to equip postgraduate students with advanced analytical skills for investment,financing, dividend, risk management and corporate restructuring decisions. The courseemphasises integration of financial strategy with corporate objectives, value-basedmanagement, governance and ethical considerations, enabling learners to evaluate complexfinancial situations and enhance long-term shareholder and stakeholder value.

UNIT- I

Strategic alignment of capital budgeting decisions; Methods of capital budgeting, NPV vs. IRR conflicts, limitations of IRR and MIRR; Evaluation of mutually exclusive projects with unequal life spans; Impact of inflation; Risk analysis in capital budgeting: certainty equivalent and risk-adjusted discount rate approaches; sensitivity, scenario, simulation and decision tree analyses.

UNIT II

Interrelationship between corporate strategy and financial policy; capital structure, cost of capital, and leverage; Capital structure theories: Trade-off theory, agency problems (debt overhang, short-sighted investment, asset substitution, reluctance to liquidate, agency cost of free cash flows), and information asymmetry (Ross signaling argument, Pecking Order Theory).

UNIT III

Firm valuation: DCF models, estimating discount rates (levered vs. unlevered beta), cash flow projections; Dividend discount models; free cash flow valuation (to equity and firm); valuation of synergies and intangibles; valuation and financing of M&As, LBOs, spin-offs, divestitures; Relative valuation: price-to-fundamentals multiples, EV/EBITDA multiple; Managerial defenses against hostile takeovers.

UNIT IV

Types of risk: securities, interest rate, foreign exchange; Use of derivatives for risk management: security, interest rate and currency derivatives; Real options: option to expand, abandon, timing, flexibility and operating options.

Practical Work

1. Analyze investment risk using expected return and standard deviation.
2. Value equity using DDM or P/E method.
3. Study capital restructuring through EPS analysis.
4. Evaluate an acquisition using NPV.

Tool: MS Excel / Google Sheets

References:

1. Brealey, R. A., Myers, S. C. and Allen, F. Principles of Corporate Finance,McGraw-Hill Education.

2. Van Horne, J. C. and Wachowicz, J. M. Fundamentals of Financial Management,Pearson Education

3. Pandey, I. M. Financial Management, Vikas Publishing House.

4. Brigham, E. F. and Ehrhardt, M. C. Financial Management: Theory and Practice,Cengage Learning.
5. Damodaran, A. Investment Valuation, Wiley India
6. Ross, S. A., Westerfield, R. W. and Jaffe, J. Corporate Finance, McGraw-HillEducation.
7. Prasanna Chandra Strategic Financial Management – Text and Cases, McGraw-HillEducation.
8. Gitman, L. J. & Zutter, C. J. Principles of Managerial Finance, Pearson.

NEPMC 204 - OPERATIONS RESEARCH

Course Objective: To understand the concepts and techniques of Operations Research for business decision making and to acquire required skills to solve various problems in OR.

UNIT-I

Operations Research: Evolution, methodology and role in decision making; Linear programming: Meaning, assumptions, advantages, scope and limitations: Formulation of Problem and its solution by graphical and simplex methods (Including Big M Method and Two Phase Simplex Method); special cases in simplex method; infeasibility, degeneracy, unboundedness and multiple optimal solutions; duality. Dual Simplex Method.

UNIT-II

Transportation problems including transshipment problems; Special cases in transportation problems;unbalanced problems, degeneracy; maximization objective and multiple optimal solutions; assignment problems including travelling salesman's problem. Special cases in assignment problems; unbalanced problems, maximization objective and multiple optimal solutions.

UNIT-III

PERT/CPM: Difference between PERT and CPM, network construction, calculating EST, EFT, LST, LFT and floats, probability considerations in PERT, time cost trade off. Decision theory: decision making under uncertainty and risk, Bayesian analysis, decision trees. Replacement problem (Individual and Group replacement problems both).

UNIT-IV

Game theory, pure and mixed strategy games; principle of dominance; two person zero sum game; Poisson distributed arrivals and exponentially distributed service time model (MMI and MMK); simulation; meaning, process, advantages, limitations and applications.

References:

1. Paneerselvam, Operations Research, Prentice Hall of India, New Delhi.

2. Taha, Operations Research: An Introduction, Prentice Hall of India, New Delhi.
3. Vohra, N.D., Quantitative Techniques in Management, Tata McGraw Hills Publishing Company Ltd., New Delhi.
4. Kapoor, V.K., Operations Research, Sultan Chand & Sons, New Delhi.
5. Sharma, J. K., Operations Research, Theory and Applications, Macmillan India Ltd., ND.
6. Kalavathy, Operations Research, Vikas Publishing House, ND.

NEPMC 205 - CORPORATE GOVERNANCE, BUSINESS ETHICS & SUSTAINABILTY

Course Objective: This course is designed to equip students with the ability to comprehend and design corporate governance frameworks, with a focus on stakeholder dynamics and assurance systems. It aims to prepare them with the knowledge and skills necessary for future leadership and board-level roles.

UNIT I

Stakeholders & their Role; Board Architecture & Governance framework; Board leadership conflation, CEO succession & firm trajectory, Comparative analysis of governance systems globally.

UNIT II

Theoretical Development of Corporate Governance: Ownership and control, Stakeholder Conflicts vs Harmonic Relations, Principal Cost Theory, Institutionalization of Corporate Governance: Scott's Pillars, Shareholder Primacy vs Stakeholder Legitimacy; Regulatory framework.

UNIT - III

Business Ethics: Meaning and importance; Ethical theories and business decisions; Code of ethics, building an ethical culture ; Ethical dilemma in decisions; Stakeholder accountability channels, Crony capitalism and corporate funding.

UNIT – IV

Business sustainability definition; Business Case for Sustainability; Evolution of sustainability in business; The triple bottom line: People, Planet, Profit; Overview of ESG and its significance in today's business environment, Global sustainability challenges and their implications for business.

Practical Work: Students will analyse

a. Contemporary case studies to understand the nuances of corporate governance
b. Examine the boards of listed companies from different countries, along with corporate governance reports, to evaluate board structures and their functioning
c. Analyze ESG reports of different companies

References:

1. Ferrell, O. C., & Fraedrich, J., Business ethics: Ethical decision making & cases, Cengage Learning.
2. Jhunjhunwala, S., Corporate governance: Creating value for stakeholders. Palgrave Macmillan.
3. Monks, R. A. G., & Minow, N., Corporate governance (5th ed.). John Wiley & Sons
4. Securities and Exchange Board of India (SEBI), Listing Obligations and Disclosure Requirements Regulations, Chapter IV. https://www.sebi.gov.in
5. Sharma, J. P., Corporate governance, business ethics and CSR. Ane Publishing.
6. Tricker, B., Corporate governance: Principles, policies, and practices. Oxford University Press.
7. Hitchcock, D., & Willard, M., The business guide to sustainability: Practical strategies and tools for organizations, Routledge.
8. Laszlo, C., Sustainable value: How the world's leading companies are doing well by doing good. Stanford University Press.
9. Securities and Exchange Board of India (SEBI). (2021). Business Responsibility and Sustainability Reporting (BRSR) format. https://www.sebi.gov.in
10. Securities and Exchange Board of India (SEBI). (2021). Guidance note on Business Responsibility and Sustainability Reporting (BRSR). https://www.sebi.gov.in

NEPMC 206 - WORKSHOP ON MULTIVARIATE STATISTICAL TECHNIQUES

Course Objective: The objective of this workshop is to provide practical exposure to selectedstatistical and multivariate techniques used in business research. The workshop aims tondevelop basic skills related to data preparation, application of statistical tools, interpretationof results, and presentation of analytical findings, thereby complementing the BusinessResearch paper.

UNIT–I

Data Preparation and Statistical Orientation: Nature and types of data used in businessresearch. Preparation of data sheets – identification of variables, coding and data entry. Useof MS Excel or basic statistical software for data handling. Data screening – identification ofmissing values and inconsistencies. Preparation of summary tables and simple graphicalrepresentations.

UNIT–II

Descriptive Statistics and Relationship Analysis: Application of descriptive statistics –mean, median, standard deviation and variance. Graphical presentation of data – charts, histograms and trend lines. Correlation analysis – execution and interpretation. Simple andmultiple regression analysis – estimation and interpretation of results in business research.

UNIT–III

Introduction to Multivariate Techniques: Concept and significance of multivariate analysisin business research. Overview of multivariate techniques with special reference to factoranalysis. Assessment of suitability for factor analysis – KMO and Bartlett’s test(introductory). Interpretation of factor loadings and identification of factors. Applications of

factor analysis in marketing and organisational research.

UNIT–IV

Interpretation, Reporting and Research Integration: Interpretation of statistical andmultivariate output in relation to research objectives. Presentation of analytical results usingtables and charts. Preparation of analytical sections of research reports and projects.Integration of workshop learning with Business Research paper and Summer TrainingReport.

Mode of Evaluation:

- Practical exercises and assignments
- Submission of analysed data/output
- Viva-voce based on applied understanding

(Evaluation scheme as per University norms.)

References:

1. Hair, J. F., Black, W. C., Babin, B. J. & Anderson, R. E., Multivariate Data Analysis,Pearson Education.

2. Pallant, J., SPSS Survival Manual, McGraw-Hill Education.

3. Anderson, D. R., Sweeney, D. J. & Williams, T. A., Statistics for Business andEconomics, Cengage Learning.
4. Kothari, C. R., Research Methodology: Methods and Techniques, New AgeInternational.