LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

[LOCF]



Sanskar Sarjan Education Society's

DTSS COLLEGE OF COMMERCE

[AUTONOMOUS]

PROGRAMME CODE: PG-M.COM

MASTER OF COMMERCE

{M.Com}

PROGRAMME STRUCTURE

- 1) Title of the Programme : Master of Commerce (M.COM)
- 2) Programme Code : PG- M.COM

3) Introduction of the Programme :

Master of Commerce commonly known as M.Com, is a Two Year Post-graduate Programme highlighting the activities and functions under different sectors of Commerce at an advanced level. It has two basic specializations- i.e. Accountancy and Business Management.

4) Programme Objectives :

Master of Commerce offers an in-depth knowledge in the field of Accounts and Taxation along with an emphasis on Business Economics, Ethics and Research. The Programme also offers a practical implication of Accounting, Taxation & Management in the Corporate World.

- 5) Duration of the Programme : 02 Years
- 6) Total Number of Semesters : 04 Semesters

7) Eligibility Criteria for Admission:

The learner must have passed Graduation examination from Commerce stream conducted by any University or an equivalent examination.

- 8) Total Credits : 96 Credits
- 9) Teacher's Qualification: Post Graduation in Commerce & Management or any equivalent degree,

NET /SET Qualified.

10) Evaluation Pattern :

- a. Total Marks : 8 Courses X 100 Marks = 800Marks (10 Point Grading)
- b. Passing Criteria : 40 % Marks (4 Grade Points)
- c. Marking Scheme : 60:40 Pattern (Marks for Total Programme)

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
1) Semester End Exam (S.E.E.) :	60 Marks X 8 Courses	24 Marks X 8 Courses
Written Exam	= 480 Marks	=192 Marks
2) Continuous Internal Assessment (C.I.A.) :	40 Marks X 8 Courses	16 Marks X 8 Courses
Subject Oriented	= 320 Marks	= 128 Marks
TOTAL :	800 marks	320 Marks

d. Mode of Evaluation of Answer-book : Online/Offline

e. Paper Pattern of Theory / Practical – Semester End Exam (S.E.E.): 60 Marks Classification

Question No.	Type of Question	Total Marks
Q.1.	Objectives : FIB/MCQ/T or F/MTC	12 Marks
Q.2.	Attempt any 2 out of 3 Questions	12 Marks
Q.3.	Attempt any 2 out of 3 Questions	12 Marks
Q.4.	Attempt any 2 out of 3 Questions	12 Marks
Q.5	Attempt any 2 out of 3 Questions	12 Marks

f. Paper Pattern of Continuous Internal Assessment (C.I.A.): 40 Marks Classification

ASSESSMENT	MARKS
Internal Written Exam	30 Marks
Subject Oriented Activities –	10 Marks
• PPT Presentations • Assignments Case Studies	
TOTAL	40 Marks

11) Course Titles in M.Com (Part – I) Semester I & II -

No specialization in the First Year

<u>Semester I –</u>

- 1) Strategic Management
- 2) Economics for Business Decisions
- 3) Cost and Management Accounting
- 4) Business Ethics and Corporate Social Responsibility

<u>Semester II –</u>

- 1) Research Methodology for Business
- 2) Macro Economics Concepts and Applications
- 3) Corporate Finance
- 4) E-Commerce

12) Programme Outcome :

PO1 – Learners will be able to get a Post-Graduation degree after their Bachelors and will be able to apply for jobs in different domains like Finance, Banking, Investments, Research, Mutual Funds, Stock broking, Management, Taxation etc.

PO2- Learner can also take up Professional Courses in Accountancy or Management.

M.COM (PART- I)

SYLLABUS (AUTONOMOUS)

<u>SEMESTER – I</u>

1) Subject: Strategic Management.

MODULE NO.	OLD SYLLABUS	NEW SYLLABUS
1	Introduction to Strategic	Introduction to Strategic Management-
	Management-	• Concept of Strategic Management,
	• Concept of Strategic Management,	Strategic Management Process,
	Strategic Management Process,	Benefits and Risks of Strategic
	Vision, Mission	Management.
	• And Goals, Benefits and Risks of	• Business Environment: Components of
	Strategic Management.	Environment- Micro and Macro and
	• Levels of Strategies: Corporate,	Environmental Scanning
	Business and Operational Level	Vision, Mission And Goals
	Strategy	• Levels of Strategies: Corporate,
	• Functional Strategies: Human	Business and Operational Level
	Resource Strategy, Marketing	Strategy
	Strategy, Financial Strategy,	• Functional Strategies: Human Resource
	Operational Strategy,	Strategy, Marketing Strategy, Financial
	• Business Environment: Components	Strategy, Operational Strategy
	of Environment- Micro and Macro	
	and Environmental Scanning	
2	Strategy Formulation, Implementation	Strategy Formulation, Implementation
	and Evaluation-	and Evaluation-
	• Strategic Formulation: Stages and	Corporate Level Strategies
	Importance, Formulation of	• Strategic Formulation: Formulation of
	Alternative Strategies: Mergers,	Alternative Strategies: Mergers,
	Acquisitions, Takeovers, Joint	Acquisitions, Takeovers, Joint
	Ventures, Diversification,	Ventures, Diversification, Turnaround,
	Turnaround, Divestment and	Divestment and Liquidation.
	Liquidation.	• Strategic Analysis and Choice: Issues
		and Structures, Corporate Portfolio
		Analysis-

	• Strategic Analysis and Choice: Issues	SWOT Analysis, BCG Matrix, GE
	and Structures, Corporate Portfolio	Nine Cell Matrix, Porter's 5 Forces
	Analysis-	Model, Porter's Generic Strategy-Cost
	• SWOT Analysis, BCG Matrix, GE	Leadership & Differentiation, ANSOFF
	Nine Cell Matrix, Hofer's Matrix,	Matrix.
	ETOP- Environmental Threat and	• Strategic Choice- Factors and
	Opportunity Profile,	Importance.
	• Strategic Choice- Factors and	• Strategic Implementation: Steps,
	Importance.	Importance and Problems, Resource
	• Strategic Implementation: Steps,	Allocation-Importance & Challenges
	Importance and Problems, Resource	• Strategic Evaluation and Control:
	Allocation-Importance & Challenges	Importance, Limitations
	• Strategic Evaluation and Control:	• Role of Leadership in Strategic
	Importance, Limitations and	Management.
	Techniques	• Budgetary Control: Advantages,
	• Budgetary Control: Advantages,	Limitations
	Limitations	
2	Deretaria Companya and Clabel	
3	Business, Corporate and Global	Business, Corporate and Global
3	Strategies-	Business, Corporate and Global Strategies-
3		
3	Strategies-	Strategies-
3	Strategies- Corporate Restructuring 	Strategies- Corporate Restructuring Strategies:
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types,
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation:
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation: 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation: Importance
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation: Importance, Problems and Governing 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation: Importance Information Technology Driven
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation: Importance, Problems and Governing Strategies of PPP Model. 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation: Importance Information Technology Driven Strategies: Importance, Limitations and
3	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation: Importance, Problems and Governing Strategies of PPP Model. Information Technology Driven 	 Strategies- Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation: Importance Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian

4	Emerging Strategic Trends-	Emerging Strategic Trends-
	Business Process Outsourcing and	Business Process Outsourcing and
	Knowledge Process Outsourcing in India:	Knowledge Process Outsourcing in India:
	• Concept and Strategies. Reasons for	• Concept and Strategies. Reasons for
	growing BPO and KPO businesses in	growing BPO and KPO businesses in
	India.	India.
	Reengineering Business Processes-	Reengineering Business Processes-
	Business Reengineering, Process	BPR Concept & Process
	Reengineering and Operational	• Kaizen – Concept, 5 S Principles
	Reengineering	• Disaster Management: Concept,
	• Disaster Management: Concept,	Problems and Consequences of
	Problems and Consequences of	Disasters, Strategies for Managing and
	Disasters, Strategies for Managing	Preventing disasters and Cope up
	and Preventing disasters and Cope up	Strategies.
	Strategies.	Recent Business Scenarios –
	• Start-up Business Strategies and	a) Concepts of - SOHO, Freelancing,
	Make in India Model: Process of	Self-Financing, Networking, Start-
	business startups and its Challenges,	ups
	Growth Prospects and government	b) Make in India Model: Government
	initiatives in Make in India Model	initiatives in Make in India Model,
	with reference to National	Promising Growth Sectors.
	manufacturing, Contribution of Make	
	in India Policy in overcoming	
	industrial sickness	
	industrial sickness	

2) Subject: Economics for Business Decisions

Meaning and scope of BusinessMeaEconomics - twin principles of scarcityEconomics	sic Principles in Business Economics- aning and scope of Business pnomics - twin principles of scarcity
Economics - twin principles of scarcity Econ	•
	pnomics - twin principles of scarcity
and efficiency; incremental and Marginal and	
	efficiency; incremental and Marginal
principle; profit maximization principle; principle;	nciple; profit maximization principle;
market economy and invisible hand; mark	rket economy and invisible hand;
production possibility frontier; prod	duction possibility frontier;
Opportunity cost - accounting profit and Opport	portunity cost - accounting profit and
economic profit; market failure, econ	nomic profit; market failure,
externality, public goods and economic extern	ernality, public goods and economic
role of Government role	e of Government
2 Demand and Supply Analysis- Dem	mand and Supply Analysis-
Determinants of demand - market demand Dete	erminants of demand - market demand
function - theory of attributes, snob func	ction - theory of attributes, snob
appeal, band wagon and Veblen effect and appe	eal, band wagon and Veblen effect and
demand function. Law of supply-	nand function. Law of supply-
elasticity of supply elast	sticity of supply
Applications of elasticity of demand and Applications of elasticity elasticity elasticity of elasticity elasticit	pplications of elasticity of demand and
supply to economic issues: Paradox of supp	ply to economic issues: Paradox of
bumper harvest- tax on price and quantity bum	nper harvest- tax on price and quantity
- minimum floor and maximum ceilings: - min	inimum floor and maximum ceilings:
minimum wages controversy and mini	imum wages controversy and
Administered price control Adm	ministered price control
• The theory of consumer choice - • The	he theory of consumer choice -
Consumer preference and budget Cons	nsumer preference and budget
constraint - equilibrium position of cons	straint - equilibrium position of
tangency with the help of Indifference tangency	gency with the help of Indifference
curve analysis- effect of changes in price curve	ve analysis- effect of changes in price
and income on consumer equilibrium and i	income on consumer equilibrium
• (Consumer's Surplus.
3 Production decisions and Cost analysis- Prod	oduction decisions and Cost analysis-
Production function - short run and long Prod	duction function - short run and long
run - Law of variable proportion, returns run -	- Law of variable proportion, returns

	to scale, scale economies, scope	to scale, scale economies, scope
	economies- least cost factor combination	economies- least cost factor combination
	for a given output- Expansion path and	for a given output- Expansion path and
	Multiproduct firm- cost reduction through	Multiproduct firm- cost reduction through
	experience - learning curve	experience - learning curve
	• Economic analysis of Cost:	• Economic analysis of Cost:
	Classification of costs, short run and long	Classification of costs, short run and long
	run cost functions.	run cost functions.
		 Producer's Surplus, Technological Progress- Innovations -Schumpeter's Theory.
4	Market structure analysis-	Market structure analysis-
	Difference between perfectly and	Difference between perfectly and
	imperfectly competitive markets –Perfect	imperfectly competitive markets -Perfect
	competition and Monopoly as limiting	competition and Monopoly as limiting
	cases of market imperfections - Sources of	cases of market imperfections - Sources of
	market power - profit maximization of	market power - profit maximization of
	simple and discriminating monopolist-	simple and discriminating monopolist-
	methods of measuring monopoly power -	methods of measuring monopoly power -
	Public policy towards monopoly power	Public policy towards monopoly power
	• Different forms of imperfect competition	• Different forms of imperfect competition
	- Monopolistic competition and Oligopoly	- Monopolistic competition and Oligopoly
	- Strategic decision making in oligopoly	- Strategic decision making in oligopoly
	markets- collusive and non-collusive	markets- collusive and non-collusive
	oligopoly- colliding oligopoly : rivalry	oligopoly- colliding oligopoly : rivalry
	among few, price war and kinked demand	among few, price war and kinked demand
	curve- collusive oligopoly models of price	curve- collusive oligopoly models of price
	leadership and cartel - basic concepts of	leadership and cartel - basic concepts of
	game theory - Using Game theory to	game theory - Using Game theory to
	analyse strategic decisions - application of	analyse strategic decisions - application of
	model of prisoner's dilemma in market	model of prisoner's dilemma in market
	decisions	decisions

3) Subject: Cost and Management Accounting

MODULE NO.	OLD SYLLABUS	NEW SYLLABUS
1	Marginal Costing, Absorption Costing	Marginal Costing, Absorption Costing
	and Management Decisions-	and Management Decisions-
	Meaning of Absorption Costing -	Meaning of Absorption Costing -
	Distinction between Absorption Costing	Distinction between Absorption Costing
	and Marginal Costing - Problems on	and Marginal Costing - Problems on
	Breakeven Analysis - Cost Volume Profit	Breakeven Analysis - Cost Volume Profit
	Analysis - Breakeven Charts -	Analysis - Breakeven Charts - Contribution
	Contribution Margin and Various	Margin and Various Decision Making
	Decision Making Problems	Problems
	Managerial Decisions through Cost	 Managerial Decisions through Cost
	Accounting such as Pricing Accepting	Accounting such as Pricing Accepting
	Special Offer - Profit Planning - Make or	Special Offer - Profit Planning - Make or
	Buy Decisions - Determining Key	Buy Decisions - Determining Key Factors -
	Factors - Determining Sales Mix -	Determining Sales Mix - Determining
	Determining Optimum Activity Level –	Optimum Activity Level – Performance
	Performance Evaluation - Alternative	Evaluation - Alternative Methods of
	Methods of Production, Cost Reduction	Production, Cost Reduction & Cost Control
	& Cost Control	
2	Standard Costing-	Activity Based Costing System-
	Standard Costing as an Instrument of	• Introduction, Advantages, Limitations,
	Cost Control and Cost Reduction -	Identification of cost drivers
	Fixation of Standards - Theory and	• Practical Problems on Traditional V/s
	Problems based on Analysis of Variances	Activity Based Costing System
	of Materials, Labour Overheads and sales	
	including Sub-variances	
3	Budgetary Control-	Budgetary Control-
	Budget and Budgetary Control - Zero	Budget and Budgetary Control - Zero
	Based Budget - Performance Budgets -	Based Budget - Performance Budgets -
	Functional Budgets Leading to the	Functional Budgets Leading to the
	Preparation of Master Budgets -Capital	Preparation of Master Budgets -Capital
	Expenditure Budget - Fixed and Flexible	Expenditure Budget - Fixed and Flexible
	Budgets - Preparation of Different Types	Budgets - Preparation of Different Types of
	of Budgets	Budgets

4	Operating Costing-	Operating Costing-
	Meaning of Operating Costing -	Meaning of Operating Costing -
	Determination of Per Unit Cost -	Determination of Per Unit Cost - Collection
	Collection of Costing Data - Practical	of Costing Data - Practical Problems based
	Problems based on Costing of Hospital,	on Costing of Hospital, Hotel and Goods &
	Hotel and Goods & Passenger Transport	Passenger Transport

4) Subject: Business Ethics and Corporate Social Responsibility

MODULE NO.	OLD SYLLABUS	NEW SYLLABUS
1	Introduction to Business Ethics-	Introduction to Business Ethics-
	Business Ethics	Business Ethics
	- Concept, Characteristics, Importance	- Concept, Characteristics, Importance and
	and Need for business ethics. Indian	Need for business ethics. Indian Ethos,
	Ethos, Ethics and Values, Work Ethos,	Ethics and Values, Work Ethos, Ethical
	• Sources of Ethics, Concept of	dilemma, Ethics in practice, Role and
	Corporate Ethics, code of Ethics-	function of ethical managers.
	Guidelines for developing code of ethics,	Sources of Ethics, Concept of Corporate
	Ethics Management Programme, Ethics	Ethics, code of Ethics-Guidelines for
	Committee.	developing code of ethics, Ethics
	• Various approaches to Business Ethics -	Management Programme, Ethics
	Theories of Ethics- Friedman's	Committee.
	Economic theory, Kant's Deontological	• Various approaches to Business Ethics -
	theory, Mill & Bentham's Utilitarianism	Theories of Ethics- Friedman's Economic
	theory	theory, Kant's Deontological theory, Mill
	Gandhian Approach in Management	& Bentham's Utilitarianism theory
	and Trusteeship, Importance and	Gandhian Approach in Management and
	relevance of trusteeship principle in	Trusteeship, Importance and relevance of
	Modern Business, Gandhi's Doctrine of	trusteeship principle in Modern Business,
	Satya and Ahimsa,	Gandhi's Doctrine of Satya and Ahimsa,
	• Emergence of new values in Indian	• Emergence of new values in Indian
	Industries after economic reforms of	Industries after economic reforms of 1991
	1991	
2	Indian Ethical Practices and	Indian Ethical Practices and Corporate
	Corporate Governance-	Governance-
	Ethics in Marketing and Advertising,	Ethics in Marketing and Advertising,
	Human Resources Management, Finance	Human Resources Management, Finance
	and Accounting, Production, Information	and Accounting, Production, Information
	Technology, Copyrights and Patents	Technology, Copyrights and Patents
	• Corporate Governance: Concept,	Corporate Governance: Concept,
	Importance, Evolution of Corporate	Importance, Evolution of Corporate
	Governance, Principles of Corporate	Governance, Principles of Corporate
	Governance	Governance

	Regulatory Framework of Corporate	Regulatory Framework of Corporate
	Governance in India, SEBI Guidelines	Governance in India, SEBI Guidelines and
	and clause 49, Audit Committee, Role of	clause 49, Audit Committee, Role of
	Independent Directors, Protection of	Independent Directors, Protection of Stake
	Stake Holders, Changing roles of	Holders, Changing roles of corporate
	corporate Boards.	Boards.
	• Elements of Good Corporate	• Elements of Good Corporate Governance,
	Governance, Failure of Corporate	Failure of Corporate Governance and its
	Governance and its consequences	Consequences
		• Case Study on Satyam Scam
3	Introduction to Corporate Social	Introduction to Corporate Social
	Responsibility-	Responsibility-
	Corporate Social Responsibility:	Corporate Social Responsibility:
	Concept, Scope & Relevance and	Concept, Scope & Relevance and
	Importance of CSR in Contemporary	Importance of CSR in Contemporary
	Society.	Society.
	• Corporate philanthropy, Models for	• Corporate philanthropy, Models for
	Implementation of CSR, Drivers of CSR,	Implementation of CSR, Drivers of CSR,
	Prestigious awards for CSR in India.	Prestigious awards for CSR in India.
	• CSR and Indian Corporations- Legal	CSR and Indian Corporations- Legal
	Provisions and Specification on CSR, A	Provisions and Specification on CSR, A
	Score Card, Future of CSR in India.	Score Card, Future of CSR in India.
	• Role of NGO's and International	• Role of NGO's and International
	Agencies in CSR, Integrating CSR into	Agencies in CSR, Integrating CSR into
	Business	Business
4	Areas of CSR and CSR Policy-	Areas of CSR and CSR Policy-
	CSR towards Stakeholders	CSR towards Stakeholders Shareholders,
	Shareholders, Creditors and Financial	Creditors and Financial Institutions,
	Institutions,	Government, Consumers, Employees and
	Government, Consumers, Employees and	Workers, Local Community and Society.
	Workers, Local Community and Society.	• CSR and environmental concerns.
	• CSR and environmental concerns.	Designing CSR Policy- Factors
	Designing CSR Policy- Factors	influencing CSR Policy, Role of HR
	influencing CSR Policy, Role of HR	Professionals in CSR
	Professionals in CSR	

Global Recognitions of CSR- ISO-	Global Recognitions of CSR- ISO-
14000-SA 8000 – AA 1000 – Codes	14000-SA 8000 – AA 1000 – Codes
formulated by UN Global Compact –	formulated by UN Global Compact –
UNDP, Global Reporting Initiative;	UNDP, Global Reporting Initiative; major
major codes on CSR.	codes on CSR.
CSR and Sustainable Development	CSR and Sustainable Development
• CSR through Triple Bottom Line in	• CSR through Triple Bottom Line in
Business	Business

1) <u>Subject: Research Methodology for Business</u>

MODULE NO.	OLD SYLLABUS	NEW SYLLABUS
1	Introduction to Research-	INTRODUCTION TO RESEARCH
	 Features and Importance of research in business, Objectives and Types of Research- Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem, Research Design, significance of Review of Literature Hypothesis: Formulation, Sources, Importance and Types Sampling: Significance, Methods, Factors determining sample size 	 Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research. Stages in Research process Formulation of research problem – stages and sources, Significance of Review of Literature, Research Design – Elements and significance Hypothesis: Formulation, Sources, Importance and Types Sampling: Significance, Methods, Factors determining sample size
2	 Research Process- Stages in Research process Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data Secondary data: Sources and Limitations, Factors affecting the choice of method of data collection. Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire 	 DATA COLLECTION: Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Advantages and Limitations of Primary data Secondary data: Sources, Advantages and Limitations, Factors affecting the choice of method of data collection. Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire, Types of questions
3	Data Processing and Statistical Analysis - Data Processing: Significance in Research, Stages in Data Processing: Editing,	Data Processing and Statistical Analysis- Data Processing: Significance in
		Research, Stages in Data Processing:

	Coding, Classification, Tabulation,	Editing, Coding, Classification,
	Graphic Presentation	Tabulation, Graphic Presentation
	• Statistical Analysis: Tools and	Statistical Analysis: Tools and
	Techniques, Measures of Central	Techniques, Measures of Central
	Tendency, Measures of Dispersion,	Tendency, Measures of Dispersion,
	Correlation Analysis and Regression	Correlation Analysis and Regression
	Analysis.	Analysis.
	• Testing of Hypotheses –	• Testing of Hypotheses –
	□ Parametric Test-t test, f test, z test	□ Parametric Test-t test, f test, z test
	□ Non-Parametric Test -Chi square test,	□ Non-Parametric Test -Chi square test,
	ANOVA, Factor Analysis	ANOVA, Factor Analysis
	• Interpretation of data: significance and	• Interpretation of data: significance and
	Precautions in data interpretation	Precautions in data interpretation
4	Research Reporting and Modern	Research Reporting and Modern
	Practices in Research-	Practices in Research-
	Research Report Writing: Importance,	Research Report Writing: Importance,
	Essentials, Structure/ layout, Types	Essentials, Structure/ layout, Types
	• References and Citation Methods:	• References and Citation Methods:
	□ APA (American Psychological	□ APA (American Psychological
	Association)	Association)
	□ CMS (Chicago Manual Style)	□ CMS (Chicago Manual Style)
	□ MLA (Modern Language Association)	□ MLA (Modern Language Association)
	 Footnotes and Bibliography 	 Footnotes and Bibliography
	Modern Practices: Ethical Norms in	Modern Practices: Ethical Norms in
	Research, Plagiarism, Role of Computers	Research, Plagiarism, Role of Computers
	in Research	and Internet in Research
		• Introduction to Zotero

2) <u>Subject: Macro Economics Concepts and Applications</u>

MODULE NO.	OLD SYLLABUS	NEW SYLLABUS
1	Aggregate Income and its Dimensions-	Aggregate Income and its Dimensions-
	Aggregate Income and its dimensions:	Aggregate Income and its dimensions:
	National income aggregates - and	National income aggregates - and
	measurement; - GNP, GDP, NDP, Real	measurement; - GNP, GDP, NDP, Real
	and nominal income concepts, measures	and nominal income concepts, measures
	of inflation and price indices - GDP	of inflation and price indices - GDP
	deflator, - Nominal and real interest rates-	deflator, - Nominal and real interest rates-
	PPP income and HDI	PPP income and HDI
2	Keynesian concepts of Aggregate	Keynesian concepts of Aggregate
	Demand (ADF), Aggregate Supply	Demand (ADF), Aggregate Supply
	(ASF)-	(ASF)-
	Keynesian concepts of Aggregate	Keynesian concepts of Aggregate Demand
	Demand (ADF), Aggregate Supply (ASF),	(ADF), Aggregate Supply (ASF),
	Interaction of ADF and ASF and	Interaction of ADF and ASF and
	determination of real income; Inflationary	determination of real income; Inflationary
	gap	gap
	• Policy trade- off between Inflation and	• Policy trade- off between Inflation and
	unemployment – Phillips' curve – short	unemployment - Phillips' curve - short
	run and long run	run and long run
3	Economic Policy Implications in the IS-	Economic Policy Implications in the IS-
	LM framework-	LM framework-
	The IS-LM model: Equilibrium in goods	The IS-LM model: Equilibrium in goods
	and money market; Monetary and real	and money market; Monetary and real
	influences on IS-LM curves, Economic	influences on IS-LM curves, Economic
	fluctuations and Stabilization policies in	fluctuations and Stabilization policies in
	IS-LM framework - Transmission	IS-LM framework - Transmission
	mechanism and the crowding out effect;	mechanism and the crowding out effect;
	composition of output and policy mix, IS-	composition of output and policy mix, IS-
	LM in India	LM in India
4	International Aspects of	International Aspects of
	Macroeconomic Policy-	Macroeconomic Policy-
	International aspects of Macroeconomic	International aspects of Macroeconomic
	policy: Balance of payments	policy: Balance of payments

disequilibrium of an open economy -	disequilibrium of an open economy -
corrective policy measures -Expenditure	corrective policy measures -Expenditure
changing policies and expenditure	changing policies and expenditure
switching policies BOP adjustments	switching policies BOP adjustments
through monetary and fiscal policies -The	through monetary and fiscal policies -The
Mundell-Fleming model - Devaluation,	Mundell-Fleming model - Devaluation,
revaluation as expenditure switching	revaluation as expenditure switching
policies - effectiveness of devaluation and	policies - effectiveness of devaluation and
J -curve effect	J -curve effect
	 International Financial Institutions- IMF, IBRD, IDA, SDRs, and ADB.

3) <u>Subject: Corporate Finance</u>

MODULE NO.		NEW SYLLABUS
1	Scope and Objectives of Financial	Scope and Objectives of Financial
	Management-	Management-
	Introduction, Meaning, Importance,	Introduction, Meaning, Importance, Scope,
	Scope, Objectives, Profit v/s Value	Objectives, Profit v/s Value
	Maximization	Maximization, Types of Financing
2	Time Value of Money-	Time Value of Money-
	Concept, Present Value, Annuity,	Concept, Present Value, Annuity,
	Techniques of Discounting, Techniques	Techniques of Discounting, Techniques of
	of Compounding, Bond Valuation and	Compounding, Bond Valuation and YTM
	YTM	Introduction to basics of Capital Budgeting.
3	Financial Analysis - Application of	Financial Analysis - Application of Ratio
	Ratio Analysis in Financial Decision	Analysis in Financial Decision Making-
	Making-	Management Analysis
	Management Analysis	Profitability Ratios: Gross Profit Ratio,
	• Profitability Ratios: Gross Profit Ratio,	Operating Profit Ratio, Return on Capital
	Operating Profit Ratio, Return on Capital	Employed
	Employed	Efficiency Ratios: Sales to Capital
	• Efficiency Ratios: Sales to Capital	Employed, Sales to Fixed Assets, Profit to
	Employed, Sales to Fixed Assets, Profit	Fixed Assets, Stock Turnover Ratio,
	to Fixed Assets, Stock Turnover Ratio,	Debtors Turnover Ratio, Creditors
	Debtors Turnover Ratio, Creditors	Turnover Ratio
	Turnover Ratio	• Liquidity Ratios: Current Ratio, Quick
	• Liquidity Ratios: Current Ratio, Quick	Ratio
	Ratio	• Stability Ratio: Capital Gearing Ratio,
	• Stability Ratio: Capital Gearing Ratio,	Interest Coverage Ratio
	Interest Coverage Ratio	Investor's Analysis
	Investor's Analysis	• Earnings per Share, P/E Ratio, Dividend
	• Earnings per Share, P/E Ratio,	Yield
	Dividend Yield	
4	Financial Decisions-	Financial Decisions-
	Cost of Capital - Introduction, Definition	Cost of Capital - Introduction, Definition of
	of Cost of Capital, Measurement of Cost	Cost of Capital, Measurement of Cost of
		Capital, WACC, Marginal Cost of Capital

of Capital, WACC, Marginal Cost of	Capital Structure Decisions - Meaning,
Capital	Choice of Capital Structure, Importance,
• Capital Structure Decisions - Meaning,	Optimal Capital Structure, EBIT-EPS
Choice of Capital Structure, Importance,	Analysis, Cost of Capital, Capital Structure
Optimal Capital Structure, EBIT-EPS	and
Analysis, Cost of Capital, Capital	Market Price of Share, Capital Structure
Structure and	Theories, Dividend Policy - Pay Out Ratio
Market Price of Share, Capital Structure	• Business Risk and Financial Risk -
Theories, Dividend Policy - Pay Out	Introduction, Debt v/s Equity Financing,
Ratio	Types of
• Business Risk and Financial Risk -	Leverage, Investment Objective/Criteria for
Introduction, Debt v/s Equity Financing,	Individuals/Non-business Purpose
Types of	
Leverage, Investment Objective/Criteria	
for Individuals/Non-business Purpose	

4) Subject: E-Commerce

MODULE NO.	OLD SYLLABUS	NEW SYLLABUS
1	Introduction to Electronic Commerce –	Introduction to Electronic Commerce
	Evolution and Models-	-Evolution and Models-
	Evolution of E-Commerce-Introduction,	Evolution of E-Commerce-Introduction,
	History/Evolution of Electronic	History/Evolution of Electronic
	Commerce, Roadmap of E-Commerce in	Commerce, Roadmap of E-Commerce in
	India, Main activities, Functions and Scope	India, Main activities, Functions and
	of E-Commerce.	Scope of E-Commerce.
	• Benefits and Challenges of E-Commerce,	• Benefits and Challenges of E-
	E-Commerce Business Strategies for	Commerce, E-Commerce Business
	Marketing, Sales and Promotions.	Strategies for Marketing, Sales and
	Business Models of E-Commerce-	Promotions.
	Characteristics of Business to	Business Models of E-Commerce-
	Business(B2B), Business to Consumers	Characteristics of Business to
	(B2C), Business to Government (B2G)	Business(B2B), Business to Consumers
	• Concepts of other models of E-	(B2C), Business to Government (B2G)
	commerce.	• Concepts of other models of E-
	Business to Consumer E-Commerce	commerce.
	process, Business to Business E-	Business to Consumer E-Commerce
	Commerce- Need and Importance,	process, Business to Business E-
	alternative models of B2B E-Commerce.	Commerce- Need and Importance,
	• E-Commerce Sales Product Life Cycle	alternative models of B2B E-Commerce.
	(ESLC) Model	• E-Commerce Sales Product Life Cycle
		(ESLC) Model
		• M-Commerce-Concepts, Types,
		Growth
2	World Wide Web and E-enterprise-	World Wide Web and E-enterprise-
	World Wide Web-Reasons for building	World Wide Web-Reasons for building
	own website, Benefits of Website,	own website, Benefits of Website,
	Registering a Domain Name, Role of web	Registering a Domain Name, Role of web
	site in B2C E-commerce; push and pull	site in B2C E-commerce; push and pull
	approaches; Web site design principles.	approaches; Web site design principles.

	• EDI and paperless trading; Pros & Cons	• EDI and paperless trading; Pros & Cons
	of EDI; Related new technologies use in E-	of EDI; Related new technologies use in
	commerce.	E- commerce.
	• Applications of E-commerce and E-	• Applications of E-commerce and E-
	enterprise - Applications to Customer	enterprise - Applications to Customer
	Relationship Management- Types of E-	Relationship Management- Types of E-
	CRM, Functional Components of E-CRM.	CRM, Functional Components of E-
	• Managing the E-enterprise- Introduction,	CRM.
	Managing the E-enterprise, Comparison	• Managing the E-enterprise-
	between Conventional and E-organisation,	Introduction, Managing the E-enterprise,
	Organisation of Business in an E-	Comparison between Conventional and
	enterprise, Benefits and Limitations of E-	E-organisation, Organisation of Business
	enterprise	in an E-enterprise, Benefits and
		Limitations of E- enterprise
3	E-marketing and Electronic Payment	E-marketing and Electronic Payment
	System-	System-
	E-Marketing- Scope and Techniques of E-	E-Marketing- Scope and Techniques of
	Marketing, Traditional web promotion;	E-Marketing, Traditional web promotion;
	Web counters; Web advertisements, Role	Web counters; Web advertisements, Role
	of Social media.	of Social media.
	• E-Commerce Customer Strategies for	• E-Commerce Customer Strategies for
	Purchasing and support activities, Planning	Purchasing and support activities,
	for Electronic Commerce and its initiates,	Planning for Electronic Commerce and
	The pros and cons of online shopping,	its initiates, The pros and cons of online
	Justify an Internet business.	shopping, Justify an Internet business.
	• Electronic Payment System-	Electronic Payment System-
	Characteristics of E-payment system, SET	Characteristics of E-payment system,
	Protocol for credit card payment, prepaid	SET Protocol for credit card payment,
	e-payment service, post-paid E-payment	prepaid e-payment service, post-paid E-
	system, Types of payment systems.	payment system, Types of payment
	• Operational, credit and legal risks of E-	systems.
	payment system, Risk management options	• Operational, credit and legal risks of E-
	for E-payment systems, Set standards /	payment system, Risk management
	principles for E-payment	options for E-payment systems, Set
		standards / principles for E-payment

4	Legal and Regulatory Environment and	Legal and Regulatory Environment
	Security issues of E-commerce-	and Security issues of E-commerce-
	Introduction to Cyber Laws-World	Introduction to Cyber Laws-World
	Scenario, Cyber-crime& Laws in India and	Scenario, Cyber-crime& Laws in India
	their limitations, Hacking, Web Vandals,	and their limitations, Hacking, Web
	E-mail Abuse, Software Piracy and	Vandals, E-mail Abuse, Software Piracy
	Patents.	and Patents.
	• Taxation Issues, Protection of Cyber	• Taxation Issues, Protection of Cyber
	Consumers in India and CPA 1986,	Consumers in India and CPA 1986,
	Importance of Electronic Records as	Importance of Electronic Records as
	Evidence.	Evidence.
	• Security Issues in E-Commerce- Risk	• Security Issues in E-Commerce- Risk
	management approach to Ecommerce	management approach to Ecommerce
	Security- Types and sources of threats,	Security- Types and sources of threats,
	Protecting electronic commerce assets and	Protecting electronic commerce assets
	Intellectual property.	and
	• Security Tools, Client server network	Intellectual property.
	security, Electronic signature, Encryption	Security Tools, Client server network
	and concepts of public and private key	security, Electronic signature, Encryption
	infrastructure	and concepts of public and private key
		infrastructure