

Masters of Commerce

**Based
on
N.E.P-2020**



Submitted by:
Department of Commerce
University of Lucknow

M.Com. Online (NEP) Course Structure

SEMESTER I

Paper Code	Name of Paper	Credit	Remarks
MCOO-101	Accounting Theory & Practice	4	Core Course
MCOO-102	Financial Management	4	Core Course
MCOO-103	Direct Tax Law & Accounts	4	Core Course
MCOO-104	Marketing Management	4	Core Course
MCOO-105	Indian and Global Business Environment	2	Core Course
MCOO-VC	Foreign Language - French	2	Value Added Credited Course (Intradepartmental)
	Total	20	

SEMESTER II

Paper Code	Name of Paper	Credit	Remarks
MCOO-201	Accounting For Business Decisions	4	Core Course
MCOO-202	Indirect Tax Laws & Account	4	Core Course
MCOO-203	Labour Legislation	4	Core Course
MCOO-204	Business Research Methodology	4	Core Course
MCOO-205	Business Analysis & Forecasting	2	Core Course
MCOO-IC	Entrepreneurship Development	2	Interdepartmental Course
	Total	20	

SEMESTER III

Paper Code	Name of Paper	Credit	Remarks
MCOO-301	Corporate Accounting	4	Core Course
MCOO-302	Human Resource Management	4	Core Course

Choose any One Group*

MCOE-303A	Strategic Cost Accounting	4	Elective	Group A
MCOE-304A	Specialized Accounting	4	Elective	
MCOE-305A	A.I. Application in Accounting & Finance	2	Elective	

MCOE-303B	Customer Relationship Management	4	Elective	Group B
MCOE-304B	Digital Marketing	4	Elective	
MCOE-305B	A.I. Application in Marketing	2	Elective	

MCOO-IN	Internship / Field Work	2	Internship Report
	Total	20	

*The group opted by students in Semester III will continue in Semester IV

SEMESTER IV

Paper Code	Name of Paper	Credit	Remarks
MCOO-401	Indian Financial System	4	Core Course

MCOE-402A	Forensic Accounting and Fraud Examination	4	Elective	Group A
MCOE-403A	Security Analysis and Portfolio Management	4	Elective	

MCOE-402B	Services Marketing	4	Elective	Group B
MCOE-403B	Sales and Distribution Management	4	Elective	

MCOO-DT	Dissertation & Viva-Voce	8	Dissertation / Thesis
	Total	20	

	Grand Total (Sem. I to IV)	80	
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SEMESTER - I

ACCOUNTING THEORY AND PRACTICE

Course Code: MCOO-101

Course Type: Core

Credits: 4

COURSE OBJECTIVES

The course aims to provide in-depth knowledge of Accounting Theory and Practice to the students.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Evaluate the notions and ideas of thought that have shaped the theoretical basis for accounting
- Examine the relationship between accounting theory and practice
- Learn the fundamentals of depreciation, inventory and price-level changes
- Understand practical implications of accounting theory

COURSE OUTLINE

Unit I: Introduction

Accounting - An overview – Meaning and definitions of accounting, Accounting and book-keeping, Concepts, Conventions, Postulates and Principles of accounting, Emerging patterns of accounting, IFRS and its applicability in India

Unit II: Accounting Theory

Accounting Theory – Concept, Role, Classification of accounting theory and Methodologies of accounting theory, other approaches of accounting theory

Unit III: Concept of Income, Capital and Revenue

Income – Accounting concept of income, Relevance of Income measurement, Different concepts of income measurement, Operating income. Capital - Concept and different approaches of capital. Revenue – Meaning, concepts, revenue-producing activities, Revenue recognition criteria and Ind-AS-18, Basics of computerised accounting.

Unit IV: Valuation of Depreciation and Inventory

Depreciation – Meaning, Need, Objectives, Importance and Limitations of depreciation, Depreciation Policies, Methods of charging depreciation, Factors affecting computation of depreciation and selection of depreciation method. Valuation of change in method. Inventory - Need, Objective and Methods of Inventory valuation, Ind-AS-2.

Unit V: Accounting for Inflation and Foreign Currency Translation

Inflation Accounting – Needs & Objectives of inflation accounting, Monetary and Non-monetary items, Methods of Inflation accounting. Accounting for Foreign Currency translation - Functional currency and its identification, Translation process, Methods of Foreign currency translation, Ind-AS-21.

SUGGESTED READINGS:

- Lal, Jawahar – Accounting Theory and Practice
- Porwal, L.S. – Accounting Theory
- Hendriksen – Accounting Theory
- Bierman and Drebin – Financial Accounting
- Edwards and Black – The Modern Accountant's Handbook
- Davidson – Handbook of Modern Accounting
- Maheshwari, S.N. – Advanced Accountancy Vo. I and II
- Shukla and Grewal – Advanced Accounting
- Agarwal, B.D. – Higher Accountancy
- Gupta and Radhaswamy – Advanced Accounts, Vol. I and II

FINANCIAL MANAGEMENT

Course Code: MCOO-102

Course Type: Core

Credits: 4

COURSE OBJECTIVES

The aim of the course is to provide a conceptual understanding of the subject as well as its importance in the corporate organisation's overall performance. It equips the students with the tools and techniques used by a Financial Manager while making financial investment and dividend decisions.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Learn about the various sources of finance available to businessmen.
- Ability to select an investment proposal by analysing the compounded and discounted value of money invested.
- Understand the theories and factors upon which dividend and financing decisions are taken.

COURSE OUTLINE

Unit I: Overview

Nature, Scope and Objectives of Financial Management, Time Value of Money, Concept of Risk and Return, Financial Planning and Forecasting.

Unit II: Investment Decision

Capital Budgeting: Concept and Techniques, Risk and Uncertainty.

Capital Rationing as a Decision-Making Tool.

Unit III: Cost of Capital, Dividend Decision

Cost of Capital, Weighted Average Cost of Capital

Dividend Decisions: Dividend Models, Determinants and Factors Influencing Dividend Policy.

Unit IV: Financing Decision

Leverage, EBIT-EPS Analysis, Capital Structure: Theories and Factors.

Unit V: Working Capital Management

Working Capital Estimation, Management of Cash, Inventory Management, Receivables Management.

SUGGESTED READINGS:

- Van Horne, James - Financial Management & Policy
- Solomon Ezra - The Theory of Financial Management
- S.C. Kuchhal - Financial Management
- I.M. Pandey - Financial Management
- Bimal Jaiswal & Leena S. Shimpi – Business Finance/Financial Management
- P. Chandra - Fundamentals of Financial Management
- R.P. Rustagi - Financial Management: Theory, Concepts and Problems
- 8. M.Y. Khan & P.K. Jain - Financial Management: Text, Problems and Cases
- V.K. Bhalla - Financial Management & Policy
- P.G. Apte - International Financial Management
- V.K. Bhalla - International Financial Management
- S.P. Gupta - Vittiya Prabandh (Hindi)
- M.D. Agarwal & N.P. Agarwal - Vittiya Prabandh (Hindi)

DIRECT TAX LAW AND ACCOUNTS

Course Code: MCOO-103

Course Type: Core

Credits: 4

COURSE OBJECTIVES

The course aims to acquaint the students with basic principles underlying the provisions of direct tax laws.

COURSE OUTCOMES: After completion of this course, the students should be able to

- Know the provisions of the Income Tax Act
- Study various heads of Income
- Analyse the profit and gain from business or profession
- Combine the learning across financial accounting and financial management.

COURSE OUTLINE

Unit I: Introduction

Basic concepts, scope of total income, PAN, exempted income, deductions from gross total income, deemed income, clubbing of income, set-off and carry forward of losses. Tax Planning, Tax Management, Tax Avoidance, Tax evasion.

Unit II: Heads of Income

Income from salaries; Income from house property; Income from business & professions; Income from capital gains; and Income from other sources.

Unit III: Tax Liability of Individual

Computation of Total income and tax liability of an individual and a Hindu undivided family.

Unit IV: Tax Liability of Company

Computation of total income and tax liability of a company and a firm.

Unit V: Assessment of Tax

Income tax authorities, return of income and assessment procedure, appeals and revisions, advance payment of tax, tax deduction at source (TDS), E-filing of ITR, tax collected at source (TCS), Avoidance of Double Taxation.

SUGGESTED READINGS:

- Shukla, S.K. - Direct Tax: Law and Accounts, New Royal Book Co., Lucknow
- Singhania, V.K. - Direct Tax: Law and Accounts
- Mehrotra, H.C. - Income Tax
- Taxman - Income Tax
- Bare Act - Income Tax Act, 1961 & Income Tax Rules, 1962

DIRECT TAX LAW AND ACCOUNTS

(w.e.f. Session 2027-28)

Course Code: MCOO-103

Course Type: Core

Credits: 4

COURSE OBJECTIVES

The course aims to acquaint students with the principles and provisions of the Income-Tax Act, 2025, Tax Administration, and Computation of Tax Liability for different categories of taxpayers.

COURSE OUTCOMES: After completion of this course, the students should be able to

- Understand the structure and provisions of the Income-Tax Act, 2025. (as amended by the Finance Act, 2026)
- Compute taxable income under various heads.
- Compute taxable income and tax liability of individuals, HUFs, firms, and companies.
- Understand tax compliance, return filing, and tax administration under the new Act.

COURSE OUTLINE

Unit I: Introduction

Historical Background of Income Tax in India, Basic Concepts and Definitions, Agricultural Income, Residential Status and Scope of Total Income, Income Exempt from Tax, Deductions from Gross Total Income, Deemed Incomes, Clubbing of Income, Set-Off and Carry Forward of Losses, Tax Planning, Tax Management, Tax Avoidance and Tax Evasion.

Unit II: Heads of Income

Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Income from Capital Gains, and Income from Other Sources.

Unit III: Tax Liability of Individual and HUF

Computation of Total Income and Tax Liability of Individual and Hindu Undivided Family.

Unit IV: Tax Liability of Firm and Company

Computation of Total Income and Tax Liability of Firm and Company.

Unit V: Assessment of Tax

Income Tax Authorities: Jurisdiction & functions, Tax Deduction at Source (TDS), Tax Collected at Source (TCS), Advance Tax, PAN, Return of Income (ITR), Form 168, Form 130, Assessment Procedure, Avoidance of Double Taxation, Interest, Penalties, Appeals and Recovery of Tax.

SUGGESTED READINGS:

- Shukla, S.K. - Direct Tax: Law and Accounts, New Royal Book Co., Lucknow (Latest Edition)
- Singhanian, Vinod K. & Singhanian, Monica – Student's Guide to Income Tax (Latest Edition)
- Mehrotra, H.C. & Goyal, S.P. - Income Tax Law & Accounts (as per Income Tax Act 2025)

MARKETING MANAGEMENT

Course Code: MCOO-104

Course Type: Core

Credits: 4

COURSE OBJECTIVE

The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the exchange of products and services.

COURSE OUTCOMES: After completion of this course, the students should be able to

- Learn about Marketing Concepts and Philosophies.
- Understand the changing Marketing Environment.
- Gain knowledge of consumer buying behaviours.
- Take product related decisions.
- Gain knowledge of current trends in marketing.

COURSE OUTLINE

UNIT I: Introduction to Marketing

Nature, concepts, functions and role of marketing management, Marketing management process- a strategic perspective, concept of marketing mix, market analysis-understanding, Marketing Environment, Consumer buying decision process and influences, Market Segmentation, Targeting and Positioning.

UNIT II: Product Decision

Concept of a Product; Classification of Products; Major Product Decisions; Product Line and Product Mix; Branding; Packaging and Labelling; Product Life Cycle – Strategic Implications; New Product Development and Consumer adoption process.

UNIT III: Price Decision

Concept and meaning of price and pricing, Significance of pricing decision, factors affecting price determination, Pricing method technique, Pricing policies and strategies

UNIT IV: Distribution & Promotion Decisions

Channels of distribution, Different types and functions of intermediaries, Distribution logistics and major logistics decisions, Promotion Mix, Communication process, Promotion tools and their effectiveness, determining optimal promotion mix.

Unit V: Recent Developments

Modern retailing trends in India, Rural marketing, Direct Marketing, Sustainable Marketing, Influencer Marketing, direct marketing, online marketing, emerging trends and issues in marketing development, ISO certification

SUGGESTED READINGS

- Chatterjee – Marketing Fundamentals – A Contemporary Insight
- R.K. Maheshwari & Ram Milan – Marketing Management
- McCathy, D.J. – Basic Marketing – A Managerial Approach
- Kotler, Philip – Marketing Management – Analysis, Planning and Control
- Dholakia – Marketing Management
- Neelamegham, S. – Marketing Management and the Indian Economy
- Jain, S.C. – Viparan Prabandh (Hindi)
- Ramaswamy, V.S. & Namakuimari, S. – Marketing Management
- Saxena, Rajan – Marketing Management
- Arun Kumar – Marketing Management
- S.P. Bansal – Marketing Management
- Ajit Shukla – Marketing Management

INDIAN AND GLOBAL BUSINESS ENVIRONMENT

Course Code: MCOO-105

Course Type: Core

Credits: 2

COURSE OBJECTIVE

The course develops the ability to understand and scan the business environment, analyse opportunities and take decisions.

COURSE OUTCOMES: After completion of this course, the students should be able to

- Identify and differentiate various Micro and Macro factors affecting the functioning of Business.
- Analyse the Indian and Global Economy in light of changing government regulatory policies.
- Understand unfair trade practices under the FEMA Act.
- Learn about the objectives and strategies in Economic planning with special reference to the Planning Commission and NITI Aayog.

COURSE OUTLINE

Unit I: Introduction

Business Environment: Concept of Business; nature, scope and significance of business environment; Types of environment factors – Internal & External, Micro and macro, Changing Dimensions of Business environment. Multinational Corporations (MNCs)

Unit II: Concept of Economic System

Concept of Economic System and its impact on business operations. Types of Economic systems: capitalism, socialism and mixed economic system. Interactions of economic and non-economic factors in business.

Unit III: Government and Business

Concept of Government and business. Need for Government intervention in business; Forms of Government intervention. Types of enterprises: private and public. Monetary policy and Fiscal Policy. International Trade.

Unit IV: Economic Policy and Governance

Important Legislations laid down by Government: Industrial policy; New economic policy; FEMA; SEBI; FDI, FII, FPI, Disinvestment

Unit V: Financial Institutions

Social responsibilities of business. Major financial institutions: RBI, NABARD, SIDBI, IDBI, World Bank and IMF, WTO.

SUGGESTED BOOKS:

- Ghosh, P. and Kapoor, G.K. – Business and Society: A study of Business Environment.
- Adhikari, M. – Economic Environment of Business.
- Cherunilam – Business Environment
- Dasgupta, A. and Sengupta, A. – Government and Business in India
- Kuchhal, S.C. – Industrial Economy of India
- Dutta and Sundaram – Indian Economy

FOREIGN LANGUAGE - FRENCH

Course Code: MCOO-VC

Course Type: Value Added Credited Course

Credits: 2

COURSE OBJECTIVE

The course aims to provide students with foundational knowledge and skills in the French language, focusing on lexical acquisition, grammar, translation, composition, basic communication and comprehension as well. This will help them develop the necessary language proficiency to engage in basic French conversations and understand written and spoken French in everyday contexts.

COURSE OUTCOMES:

After completion of this course, the students should be able to:

- Communicate effectively in familiar situations using simple spoken French.
- Read and comprehend simple French texts, dialogues, notices, and advertisements.
- Acquire basic proficiency in French vocabulary, pronunciation, and grammar for everyday communication.
- Translate and compose simple sentences and short passages in French and English on familiar topics.

COURSE OUTLINE

UNIT I (Lexical Acquisition)

Alphabet & Numbers; Days, Months & Time; Colours; Professions, occupations, nationalities.

UNIT II (Grammar)

Nouns, Indefinite & Definite articles; Pronoms, toniques & Adjectives – I; Prépositions; Négation & Interrogative expressions; Regular verbs (Present tense): -er; Irregular verbs (Present tense): être; avoir, aller, venir, faire, etc., Reflexive; Verbs (present tense) I: s'appeler, se lever, etc.

UNIT III (Translation and Composition)

Questions requiring Translation into French - English and vice-versa of Passages from the text and of simple sentences involving useful and familiar idiomatic constructions in French; Questions requiring composition of ten to fifteen simple sentences on some easy topic (E.g. University, Class, Station, Town, House, Monuments, Hotel, Cinema, Theatre etc.)

UNIT IV (Communication skills)

Communication through body language; How to greet; Understand and use familiar everyday expressions and very basic phrases aimed at the satisfaction of needs; How to ask and answer questions (reply, order, request)

UNIT V (Reading and Comprehension)

Reading of simple texts and dialogues; Interpreting simple visual texts (Posters, Brochures); Reading comprehension based on unseen passages and exercises on some easy topics; Reading of Functional Texts (Notices, Advertisements, Invitations, Emails, Timetables, Menus)

SUGGESTED READINGS:

- Le Nouveau Sans Frontières- I, Clé Internationale.
- Collins gem French –English / English- French dictionary
- Dondo- Modern French course, Oxford, India.

SEMESTER - II

ACCOUNTING FOR BUSINESS DECISIONS

Course Code: MCOO-201

Course Type: Core

Credits: 4

COURSE OBJECTIVES

The course aims to develop the ability of economic decision-making among the students and enable them to understand decision-making techniques in a business organisation.

COURSE OUTCOMES: After completion of this course, the students should be able to

- Develop an insight of postulates, principles and techniques of accounting and utilisation of financial and accounting information for planning, decision-making and control.
- Gain knowledge about tools and techniques of financial statement analysis.
- Identify the difference between various forms of accounting: Financial, Management and Cost.
- Prepare forms of budgetary statements and types of budgets.

COURSE OUTLINE

Unit I: Management Accounting

Management Accounting - Introduction, definition, objectives, nature, scope, role and emerging patterns of management accounting. Management Accountant - Role, position, duties and responsibilities of a management accountant, Reporting to management. Difference between cost, management and financial accounting.

Unit II: Financial Statement and its Interpretation

Analysis and interpretation of financial statements, Tools of financial statement analysis, Uses & importance of analysis, Horizontal, vertical and dimensional analysis of financial statements and their interpretations.

Unit III: Ratio Analysis

Ratio analysis – Concept and importance of ratio analysis, Types of ratios – liquidity, profitability, activity and solvency ratios, accounting for changes in financial position.

Unit IV: Marginal Costing and Cost-Volume-Profit Analysis

Marginal Costing as a tool for decision-making – Meaning, significance, objectives and importance. Cost-volume-profit analysis – Contribution, Margin of Safety, Profit-Volume analysis, multiple product analysis and optimal use of limited resources.

Unit V: Budgetary Control

Budgeting & Budgetary control - Meaning, importance, types, nature and functions, preparation of different types of budgets, Budgetary control, Concept of Performance and Zero-based budgeting.

SUGGESTED READINGS:

- Shashi K Gupta & R.K. Sharma – Management Accounting: Principles & Practice.
- M.E. Thukaram Rao: Management Accounting.
- Pandey, I.M. – Management Accounting
- Gupta, R.L. – Advanced Accountancy Vol. II
- Goyal, M.M. – Management Accounting
- Khan and Jain – Management Accounting
- Sharma, D.C. and Gupta, K.G. - Management Accounting
- Batty, J. - Management Accounting
- Hingorani, Ramnathan and Grewal - Management Accounting
- Lall, B.M. and Jain, I.C. – Cost Accounting: Principles and Practice, Prentice Hall, Delhi

INDIRECT TAX LAWS AND ACCOUNTS

Course Code: MCOO-202

Course Type: Core

Credits: 4

COURSE OBJECTIVES

The course aims to acquaint the students with basic principles underlying the provisions of Goods and Services Tax and Customs Duty.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Know the basic methods and legal provisions of indirect taxes
- Understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to economic development.
- Comprehend the principles of taxation, objectives of tax and its impact, shifting and incidence process of indirect taxes in the market-oriented economy.
- Understand the implications of GST on the taxable capacity of consumers, dealers and society at large.
- Understand the Customs Duty framework in India.

COURSE OUTLINE

Unit I: Introduction to Indirect Tax System, GST

GST - Basic concepts, key definitions, GST Framework, GST Council, Levy and collection of GST with Composition Scheme.

Unit II: Registration Under GST

Procedure of Registration under GST, Meaning, Time & Value of Supply, Input Tax Credit, Tax Invoice and Bill of Supply, Debit & Credit Note, Reverse charge and Exemption from GST.

Unit III: Recording and Assessment

Accounts & Records under GST, Return, Procedure of Accounting and Assessment under GST, Demand, Payment of Tax, Refund of Tax & Recovery of Tax, Liability of Payment of Tax, Types of Assessment and Voucher under GST.

Unit IV: Authorities and Powers

Powers of GST Authorities - Inspection, Search, Seizure and Arrest, Offences and Penalty, Appeals & Revision, Audit, Advance Ruling, Various Provisions & Issues under GST, IGST Basic provisions, TCS, TDS, Provisions relating to E-Commerce and E-Way Bill.

Unit V: Customs Duty

Customs Act, 1962: Various Provisions of Customs Law & Duties: Basic concept and objectives of Customs Duty Act, Computation & Assessment of Customs Duty, Customs Tax Authorities and their powers, Appeal, Penalties, Prosecution and Appeals.

Suggested Readings:

- S.K. Shukla: Goods and Service Tax with Customs Duty (Hindi & English)
- Sripal Saklecha & Anit Saklecha – GST Evam Custom Kanoon, Taxmann (Hindi)
- Bare Act of GST.
- Taxmann – Indirect Tax Laws

LABOUR LEGISLATION

Course Code: MCOO-203

Course Type: Core

Credits: 4

COURSE OBJECTIVES

The course aims to develop an understanding of major labour laws, workers' rights, social security, industrial relations, occupational safety, and workplace welfare, enabling students to interpret and apply labour legislation effectively.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Explain key provisions of major labour legislation concerning wages, industrial relations, social security, and occupational safety.
- Analyse workers' rights, employer obligations, dispute-resolution mechanisms, and statutory protections.
- Apply labour laws to practical workplace situations and assess legal compliance.

COURSE OUTLINE

Unit I: Code of Wages, 2019

Definitions, Provisions related to Minimum Wages, Payment of Wages, Payment of Bonus, Payment of Dues and Claims, Inspector-Cum-Facilitator, Offences and Penalties.

Unit II: Industrial Relations Code, 2020

Definitions, Bi-Partite Forum, Trade Unions, Mechanism for Resolution of Industrial Disputes, Industrial Tribunals, Strikes and Lockouts, Lay-off, Retrenchment and Closure and Special Provisions related to them, Unfair Labour Practices, Offences and Penalties, Worker Re-Skilling Fund.

Unit III: Code on Social Security, 2020

Definitions, Social Security Organisations, Employees' Provident Fund, Employee State Insurance Fund, Gratuity, Maternity Benefit, Employees' Compensation, Social Security for Unorganised Workers, Gig Workers and Platform Workers, Offences and Penalties, Social Security Fund.

Unit IV: Occupational Safety, Health and Working Conditions Code, 2020

Definitions, Registration, Duties of Employer and Employees, Occupational Safety and Health, Responsibility of Employer for maintaining Health, Safety and Working Conditions, Welfare Provisions, Hours of Work and Annual Leave with Wages, Inspector-Cum-Facilitator and other Authority, Special Provision Relating to Employment of Women., Special Provision for Factories, Offences and Penalties.

Unit V: Other Labour Laws

Key Provisions of Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 and Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

SUGGESTED READINGS:

- Taxmann's New Labour Laws – Taxmann
- Kharbanda & Kharbanda – New Industrial & Labour Codes – Law Publishing House
- Commercial's New Labour & Industrial Codes Along with Central Rules, 2026 - Commercial Law Publishers (India) Pvt. Ltd
- Labour Manual - Eastern Book Company
- Ramaswamy – Handbook on Labour & Industrial Laws – Delhi Publishing House

BUSINESS RESEARCH METHODOLOGY

Course Code: MCOO-204

Course Type: Core

Credits: 4

COURSE OBJECTIVE

The course is designed to provide sufficient theoretical input to conduct various types of research on industry and business problems for accurate prediction, decision-making, and control actions.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand Research and identify research problems.
- Learn Quantitative and Qualitative Methods of research.
- Represent data in tabular as well as graphical manner.
- Write research papers and prepare reports

COURSE OUTLINE

Unit I: Introduction

Nature, scope and significance of Business Research Methodology, Scientific Methods of Research, Research Process, Research Design.

Unit II: Research Problem & Formulation of Hypothesis

Research Problem: Scope, significance, selection and formulation. Hypothesis: Types and its significance in Research Methodology

Unit III: Sampling, Collection and Tabulation of Data

Sample Design, Sampling errors. Types of Data and their characteristics, Methods of Data Collection – Questionnaire, Pilot Testing, Schedules, Interview, Observation, Primary and Secondary Data.

Unit IV: Analysis of Data

Different statistical techniques of data analysis - Testing hypothesis – Chi-square test, t-test, F-test, z-test, Association of Attributes, Factor analysis, ANOVA, MANOVA, Regression analysis.

Unit V: Data Interpretation and Preparation of Report

Meaning, Techniques and Precautions in Interpretation. Report writing, Presentation, Footnoting, Referencing, Preparation of Bibliography, Appendices, Use of software in Data Analysis, Plagiarism.

SUGGESTED READINGS

- Manoj Dixit, Research Methodology, New Royal Book Co., Lucknow
- Anderson, Durason and Poole – Thesis and Assignment, Wiley Eastern Ltd.
- Pauline, V. Young – Scientific Social Surveys and Research, Prentice Hall of India.
- Kothari, C.R. – Research Methodology: Methods and Techniques, Wiley Eastern
- Redman and Mory – The Romance of Research
- Ackoff, R.L. – The Design of Social Research, Chicago University Press
- Tandon, B.C. – Business Research Methodology
- Kerlinger, F. – Research Methodology
- Lokeshkaul – Research Methodology
- Festinger – Research Methodology
- Luck, D.J., Wales, H.G., Taylor, D.A. & Rubin, R.S. – Marketing Research, Prentice Hall of India.
- Tull, D.S. and Hawkins, D.I. – Marketing Research: Measurement and Methods, McMillan.
- Brown, F.E. – Marketing Research, Addison Wesley USA
- Green, R.E. and Tull, D.S. – Research for Marketing Decisions, Prentice Hall of India.
- Ferber, R. – Market Research, McGraw Hill Book Company.

BUSINESS ANALYSIS AND FORECASTING

Course Code: MCOO-205

Course Type: Core

Credits: 2

COURSE OBJECTIVES

The course aims to equip the students with advanced knowledge of the methods and techniques relating to business analysis and forecasting.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand the importance of forecasting in making accurate decisions in an economic and business environment.
- Forecast demand in light of changing circumstances and to formulate business plans.
- Handling trends, seasonal and cyclical issues in forecasting analysis.
- Understand the bases of regression analysis, time series and their application in forecasting.

COURSE OUTLINE

Unit I: Introduction

Nature and Structure of Business. The Business System, Business Forecasting – Meaning, Characteristics, Needs, Significance and Factors affecting business forecasting, process of business forecasting, Limitations and suggestions for making business forecasting process more effective.

Unit II: Demand Analysis

Introduction, Determinants of Demand, Analysis of Consumer Behaviour: Utility Analysis and Indifference curve analysis, Exceptional Demand decisions. Elasticity of demand, Demand for Industrial Products, Consumer Durables and Non-Durables, Demand Function, Types of elasticity of demand.

Unit III: Cost Analysis

Cost concepts relevant for management decisions, Cost functions- short run and long run, Average, Marginal and Total Cost, Cost, Price and Profit.

Unit IV: Factor Pricing

Elements of factor pricing, Labour pricing, Demand and supply of factors of production. The Production function and the optimal input combinations.

Unit V: Business Forecasting Techniques

Methods and Techniques of forecasting, Qualitative & Quantitative techniques, Time series analysis, Regression analysis, Correlation.

SUGGESTED READINGS:

- Horowitz: An Introduction to Quantitative Analysis
- Varshney and Maheshwari: Managerial Economics
- Manne, A.S. – Economic Analysis for Business
- Gupta, S.P. – Business Statistics
- Levin and Kirkpatrick – Quantitative Analysis for Business Decisions
- Levin and Kirkpatrick – Statistics for Business Decisions
- Richard & Brackford - Business Economics
- Mote, Paul & Gupta - Managerial Economics
- Joel Dean - Economic Theory
- Baumol, W.J. - Operational Analysis
- Dwivedi, D.N. - Managerial Economics
- Manne, A.S. - Economic Analysis for Business
- Mithani, D.M. - Managerial Economics

ENTREPRENEURSHIP DEVELOPMENT

Course Code: MCOO-IC

Course Type: Interdepartmental

Credits: 2

COURSE OBJECTIVE:

The course aims to impart in-depth knowledge about Entrepreneurship and its Development.

COURSE OUTCOMES: After completion of this course, the students should be able to

- Understand the institutional support to entrepreneurs
- Classify the challenges of women entrepreneurs
- Know the parameters to assess opportunities and constraints for new business ideas
- Understand the systematic process to select and screen a business idea
- Design strategies for successful implementation of the idea and write a business plan

COURSE OUTLINE

Unit I: Entrepreneur

Evolution, meaning, definition and characteristics of an entrepreneur, Functions and types of entrepreneurs, Role and responsibilities of an entrepreneur, Obstacles faced by an entrepreneur.

Unit II: Entrepreneurship Development

Meaning, concept and process of entrepreneurship, Environment of entrepreneurship, Theories of Entrepreneurship – Joseph Schumpeter's Theory of Innovation, Hagen's Theory of Status Withdrawal, David McClelland's Need for Achievement Theory, Knight's Risk-Taking Theory. Meaning, Role, phases and institutions of EDP's.

Unit III: Business Planning and Financing

Meaning & concept of business plan, Key elements of business plan, Method to initiate ventures, Sources of finance in India, Venture Capital, Criteria for evaluating new venture proposals.

Unit IV: Women and Social Entrepreneurship

Women Entrepreneurs – concept & role, Challenges and opportunities of women entrepreneurs in India. Social entrepreneurs – features and importance, Strategies of successful entrepreneurs.

Unit V: Government Initiatives to Promote Entrepreneurship in India

Government Schemes to promote Entrepreneurship – Start-up, Stand-up, Skill India, Make in India, Incubation Centre. Concept of Unicorn, Study of main Unicorns in India.

SUGGESTED READINGS:

- B.R. Barhol - Entrepreneurship Development
- Shukla, M.B. – Entrepreneurship and Small Business Management
- Jain, Pankaj – Entrepreneurship Development (Hindi)
- Lal, Madhurima – Entrepreneurship
- Agarwal & Mehta – Uddyamita Ka Vikas (Hindi), SBPD Publishing House
- Mote, V.L. et. al. – Capital Investment Decisions
- Sudha, G.D. – Vyavasayik Uddyamita ka Vikas (Hindi)
- Desai, Vasant – Entrepreneurship Development

SEMESTER - III
CORPORATE ACCOUNTING

Course Code: MCOO-301

Course Type: Core

Credits: 4

COURSE OBJECTIVES

The course aims to impart knowledge of the detailed accounting process and reporting requirements of companies to the students.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Calculate Goodwill, evaluate shares adopting different methods and prepare final accounts of Indian Companies.
- Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity
- Understand the treatment regarding issue of bonus shares and treatment of prior period profits
- Account for mergers and amalgamations and analyse the internal or external reconstructions of companies
- Summarize the consolidated financial statement and balance sheet for holding companies

COURSE OUTLINE

Unit I: Shares & Debentures

Accounting for shares & debentures – Issue, forfeiture, re-issue, redemption, buy-back of shares, bonus shares.

Unit II: Financial Statements Analysis

Meaning, objectives, tools and types. Common-size statement, Comparative financial statement, Profit prior to incorporation, Computation of managerial remuneration.

Unit III: Accounting for Corporate Restructuring

Accounting problems relating to acquisitions: Amalgamation, Absorption and reconstructions, liquidation of companies.

Unit IV: Accounts of Holding Companies

Concept, consolidated financial statements, needs for consolidation, documents to be filed along with consolidated financial statements, minority interest, cost of control, pre- acquisition & post-acquisition, elimination of unrealised profit.

Unit V: Valuation of Shares and Goodwill

Valuation of Shares: Intrinsic value method, Yield method and Fair value method,

Valuation of Goodwill: Average profit method, Super profit method, Capitalisation method, annuity method.

SUGGESTED READINGS:

- Bhattacharya and Dearden – Accounting for Management
- Anthony, Robert – Management Accounting – Text and Cases
- Gupta, R.L. – Advanced Accountancy
- Grewal, T.S. – Double Entry Bookkeeping
- Hingorani, Ramanathan and Grewal – Management Accountancy
- Agarwal, B.D. – Higher Accountancy
- Shukla and Grewal – Advanced Accounts
- Maheshwari, S.N. – Advanced Accountancy

HUMAN RESOURCE MANAGEMENT

Course Code: MCOO-302

Course Type: Core

Credits: 4

COURSE OBJECTIVES

The course aims at familiarizing the students with the significance and role of HRM in the working of the modern organizations. It will provide exposure regarding human resource processes and practices with special reference to India.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand employee recruitment and selection process.
- Evaluate different training programs and understand their limitations.
- Gain knowledge regarding the developing role of human resource management in the globalized world.

COURSE OUTLINE

Unit I: Overview of HRM

HRM: Concept, evolution, objectives, scope, importance, principles and functions.

Manpower Planning: Concept, need, objectives, principles, methods or techniques.

Unit II: Staffing

Recruitment, Selection, Factors affecting recruitment, source of recruitment (Internal & External), selection process, methods of selection, Training and Development.

Unit III: Employee Appraisal and Maintenance

Discipline: Objects, forms/types of discipline, principles of maintaining discipline, causes of indiscipline, suggestions for effective discipline. Disciplinary action, Elements and Principles of disciplinary action process.

Performance Appraisal: Concept, Significance, Types, Methods or Techniques, Potential Appraisal.

Unit IV: Employee Relations

Grievance: Causes of grievances, grievance procedure, steps in handling grievance, Directive principles of handling grievances.

Collective Bargaining: Concepts, Goals of management and unions in collective bargaining.

Unit V: Employee Integration and Separation

Promotion, Job enrichment, Job enlargement, Labour Turnover, Absenteeism, Voluntary Retirement, Superannuation Lay-off, Retrenchment, Dismissal, Discharge.

SUGGESTED READINGS:

- Mamoria, C.B. – Personnel Management
- Srivastava, M.P. – Human Resource Planning: Approaches, Needs, Assessment Needs, Assessment and Priorities in Manpower Planning.
- Ashwathapa – Human Resource Management
- R.K. Shukla, Human Resource Management, New Royal Book Co., Lko.
- Bimal Jaiswal & Deepak Verma – Managing Human Resource/HRM
- R.B.S. Verma, Manav Sansadhan vah Prabandh ki Rooprekha, New Royal Book Co., Lko.
- VSP Rao – Human Resource Management – Text and Cases
- Gary Dessler – Human Resource Management
- P. Jyothi and D.N. Venkanesh – Human Resource Management
- John M. Ivancevich: Human Resource Management

STRATEGIC COST ACCOUNTING

Course Code: MCOE-303A

Course Type: Elective

Credits: 4

COURSE OBJECTIVE

The course aims to impart and inculcate the knowledge of controlling and effective management of cost among the students.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Identify differences between various forms of accounting-financial, management and cost accounting
- Identify cost according to their associated activities and apply costing techniques for computing cost of product or services
- Make various managerial decisions on the basis of learning about concept and issues involved therein

COURSE OUTLINE

Unit I: Introduction

Meaning and terminology of cost accounting, comparison with other disciplines (management and financial accounting), Concept and uses of Cost Accounting; Accounting plan and responsibility centres: Meaning, significance of responsibility accounting, Types of Responsibility centres – cost centre, profit centre, investment centre, revenue centre, Responsibility performance reporting

Unit II: Marginal Costing and Breakeven Analysis

Marginal Costing- Meaning, concept and features, Criticism against marginal costing, application and limitations of marginal costing. Break-even analysis – Definition, steps, formulation and its assumptions and limitations of break-even analysis, Cost-Volume Profit Analysis, Margin of Safety.

Unit III: Standard Costing and Variance Analysis

Standard costing as a control technique, setting of standards, Variance analysis –Meaning of Variance Analysis, Material, Labour, Overheads Variance and their relevance in cost management

Unit IV: Strategic Costing Techniques, Cost Audit and Transfer Pricing

Value chain analysis – Meaning and types of value chain, quality costing, target costing and life style costing, Cost Audit – Definition, meaning, objectives, important legal provision as to cost audit. Transfer pricing – Concepts, requisites, objectives, methods of transfer pricing.

Unit V: Activity Based Costing

Activity based costing: Meaning & objectives, advantages & limitations, steps and other concepts in activity based costing, Job Costing – Definition, Features, Procedures and its advantages.

SUGGESTED READINGS:

- Pandey, I.M. – Management Accounting
- Gupta, R.L. – Advanced Accountancy Vol. II
- Kishore, M Ravi – Cost Accounting and Financial Management
- Goyal, M.M. – Management Accounting
- Khan and Jain – Management Accounting
- Sharma, D.C. and Gupta, K.G. - Management Accounting
- Anthony, R.M. - Management Accounting
- Horngren Charles, T. - Management Accounting
- Batty, J. - Management Accounting
- Hingorani, Ramnathan and Grewal - Management Accounting
- Horngreen Charles T., Geogre Goster and Srikant M. Dalinr – Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi
- Lall, B.M. and Jain, I.C. – Cost Accounting: Principles and Practice, Prentice Hall, Delhi

SPECIALIZED ACCOUNTING

Course Code: MCOE-304A

Course Type: Elective

Credits: 4

COURSE OBJECTIVE

The aim of this course is to impart knowledge about accounting of special entities and to make students familiar with emerging accounting trends in the world.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand the concept and procedure of double accounting system.
- Frame ideas about accounting system in special entities like electricity and railway companies.
- Gain knowledge about CSR made by companies.
- Develop concepts and ideas relating to emerging trends of accounting such as environmental and forensic accounting.

COURSE OUTLINE

Unit I: Accounting for Special Entities

General accounting system and Double Accounting System: Meaning, historical background, objectives, difference between double accounting system and general accounting system, format of double accounting system, revenue account, net revenue account and capital account, General balance sheet.

Unit II: Accounting for Electricity Companies

Major accounting reforms in the Indian Electricity Act 1910, the Electricity Supply Act 1948, 1978 and the Electricity Act 2003, Accounting system of electricity companies: Statement of share and loan capital, statement of capital structure, statement of operating revenue, statement of operating expenses, net revenue account and general balance sheet.

Unit III: Accounting for Railway Company

Historical evolution of railway company in India, Legal framework of railway company in India, Accounting system in railway company: Revenue account, net revenue account, capital account and general balance sheet.

Unit IV: Corporate Social Responsibility

Concept of Corporate social responsibility (CSR), Legal Provision under the Companies Act 2013, Overheads of CSR, Corporate Social Responsibility Accounting: Meaning, objective and Requirements of disclosures and Sustainability Reports.

Unit V: Environmental Accounting and Forensic Accounting

Meaning, objective and importance; Types of Environment Accounting; Costs and benefits of Environment Accounts.

Forensic Accounting: Meaning, concept, objectives, components of forensic accounting, investigative services and litigation services.

SUGGESTED READINGS:

- Hanif & Mukherjee: Corporate Accounting
- S.N. Maheshwari: Corporate Accounting
- R.L. Gupta & Radhaswami: Corporate Accounting
- P.V. Ratnam: Advanced Accounting with Accounting Standards
- S.M. Shukla: Advanced Accounting Vol. I & II.
- Thomas, G. Fraser & Monika Agarwal: Ethics Governance and CSR in India
- M.N. Mandal: Corporate Social Responsibility in India
- Shuchi Pahuja: Environmental Accounting and Reporting
- Siddhartha Sarkar: Economic and Environmental Accounting for Sustainable Development
- Apurva Joshi: Student's handbook on Forensic Accounting.

A.I. APPLICATION IN ACCOUNTING & FINANCE

Course Code: MCOE-305A

Course Type: Elective

Credits: 2

COURSE OBJECTIVE

This course introduces students to the basic concepts of Artificial Intelligence (AI) and its simple, practical uses in accounting and finance. It helps learners understand how AI tools can automate routine work, support financial analysis, detect fraud, and assist in decision-making, while also making them aware of ethical and future aspects of AI in the profession.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand the meaning and role of Artificial Intelligence in accounting and finance.
- Identify common AI tools used in accounting and financial processes.
- Explain how AI helps in analysis, forecasting, and fraud detection.
- Discuss ethical issues and future opportunities of AI in accounting and finance.

COURSE OUTLINE

Unit I: Introduction to AI in Accounting and Finance

Meaning and basic concepts of Artificial Intelligence; Difference between AI, Machine Learning and Automation; How AI is changing accounting and finance; Simple overview of digital accounting systems; Introduction to common AI tools used by accountants and finance professionals.

Unit II: AI in Day-to-Day Accounting Work

Automation of bookkeeping and data entry; AI for invoice processing and payment matching; AI in preparing basic financial reports; Use of AI in tax-related tasks; How AI helps reduce manual work and errors.

Unit III: AI for Financial Analysis and Planning

Basic idea of predictive analysis and forecasting with AI; AI support in cash flow and budget planning; Simple credit checking and risk assessment using AI; Introduction to robo-advisors and automated investment suggestions.

Unit IV: AI in Auditing, Fraud Detection and Risk

How AI helps in auditing; Basic fraud detection using AI; Identifying unusual transactions; AI support in risk management and internal control.

Unit V: Ethics, Challenges and Future of AI

Ethical issues in using AI (bias, privacy, fairness); Data security and basic regulations; Challenges in adopting AI; Future role of AI in accounting and finance; Career opportunities for students.

SUGGESTED READINGS:

- Artificial Intelligence in Finance – Yves Hilpisch
- Prediction Machines – Ajay Agrawal, Joshua Gans, Avi Goldfarb
- Artificial Intelligence: A Modern Approach – Stuart Russell and Peter Norvig (selected basic chapters)
- Simple online resources and case studies from ICAI, Big Four firms, and basic AI tools tutorials (as recommended by the teacher)

CUSTOMER RELATIONSHIP MANAGEMENT

Course Code: MCOE-303B

Course Type: Elective

Credits: 4

COURSE OBJECTIVE:

The objective of this course is to enable students to understand the core concept of Customer Relationship Management (CRM), CRM as a business strategy and its organisational context.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand the concepts and principles of CRM and managing customer relationships.
- Appreciate the rules and changing face of CRM as an IT-enabled function
- Introduce the core concepts of the CRM paradigm
- Emphasise CRM as a business strategy
- Highlight the role of appropriate business process and technology management capabilities in managing customer relationships

COURSE OUTLINE:

Unit I: Introduction

Evolution of Relationship Marketing, Purpose of Relationship Marketing, Introduction to CRM – Definition, Concept of CRM, Significance and types of CRM, Factors responsible for growth of CRM, CRM Cycle and CRM implementation, building relationships with multiple stakeholders, CRM Model, CRM strategy.

Unit II: Customer Satisfaction and Loyalty

Concept, significance and components of customer satisfaction, measurement of customer satisfaction, customer satisfaction models.

Meaning, concept and significance of customer loyalty, factors influencing customer loyalty.

Unit III: Customer Analysis

Customer profitability analysis, lifetime customer value, base profit analysis, value chain analysis, customer defection, customer retention, important stages of customer retention, measurement, customer expectation, customer acquisition.

Unit IV: Managing Customer Relationship

Stages, Techniques to manage customer relations, Customer experience management, creating a customer profile, knowing your customer, segmenting and targeting customers, tools used for segmenting and targeting customers. Meaning, definition, and Types of Service quality; service quality dimensions and gaps.

Unit V: Technology and Customer Relations

E-CRM in business, A changing perspective, Features and advantages of E-CRM, Technologies of E-CRM, Functional components of CRM, Customer data Management, sales force Automation

SUGGESTED READINGS:

- Alok Kumar Rai – Customer Relationship Management: Concept and Cases, PHI
- Jagdish & Seth - Customer Relationship Management: Emerging Concept – Tools & Applications.
- Lakshaman Jha - Customer Relationship Management – A Strategic Approach.
- Federico, Rajola - Customer Relationship Management – Organisational and Technological Perspective.

DIGITAL MARKETING

Course Code: MCOE-304B

Course Type: Elective

Credits: 4

COURSE OBJECTIVE

The course aims to familiarise students with the concept of digital marketing and its evolution. It further aims to equip students with the ability to understand and subsequently create strategic and targeted campaigns using digital media tools.

COURSE OUTCOMES:

After completion of this course, the students should be able to:

- Understand the concept of digital marketing and its real-world iterations
- Articulate innovative insights of digital marketing enabling a competitive edge.
- Understand how to create and run digital media-based campaigns.
- Identify and utilise various tools of digital marketing.

COURSE OUTLINE

Unit I: Introduction

Introduction to digital marketing, Traditional vs. digital marketing, Digital Marketing Channels, Creating a digital marketing plan, Digital Content Marketing, Understanding trends in digital marketing-Indian and global context.

Unit II: Contemporary Digital Revolution:

The contemporary digital revolution, Digital marketing strategy, Marketing Strategies for the digital world-latest practices, Security and Privacy issues with digital Marketing, Online communities and co-creation.

Unit III: Introduction to Social Media Marketing:

Social Media Marketing-Plan, Process, Goals, Channels, Implementation, Tools, Search Engine, Facebook Ads-its Creation & Visibility, Twitter, LinkedIn, YouTube Account Creation, Instagram, Introduction to Blogging, Fake news, Linkage with social media and social community.

Unit IV: Designing Organization for Digital Success:

Digital Transformation Framework; Digital leadership principles, Online Public Relations and Reputation Management, Value addition by digital marketing, cost effectiveness of digital strategies.

Unit V: Digital Marketing-User's Perspective

E-mail and Mobile Marketing – Introduction, Process, Plan, Design and Content delivery, Discovery, Mobile marketing – Introduction, concept, process, goals, Pros and Cons, Spam; Market gamification, Online campaign Management using marketing analytic tools to segment.

SUGGESTED READINGS

- Seema Gupta - Digital Marketing, McGraw Hill
- Chuck Hemann Ken Burbary – Digital Marketing Analytics, Pearson
- Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India.
- Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India.
- Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

A.I. APPLICATION IN MARKETING

Course Code: MCOE-305B

Course Type: Elective

Credits: 2

COURSE OBJECTIVE

This course introduces students to the fundamentals of Artificial Intelligence (AI) and its transformative role in modern marketing, with emphasis on AI-powered digital marketing tools and consumer analytics. It equips learners with practical skills to apply AI for customer segmentation, personalisation, content creation, and data-driven marketing decisions. The course also develops the ability to design innovative AI-driven marketing strategies while understanding the ethical, legal, and future implications of AI in marketing.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand Artificial Intelligence in modern marketing.
- Learn AI-powered digital marketing tools.
- Develop skills in AI-based consumer analytics.
- Create AI-driven marketing campaigns.

COURSE OUTLINE

Unit I: Introduction to AI in Marketing

Fundamentals of Artificial Intelligence, AI and Marketing Evolution, Digital Marketing Overview, AI-enabled Customer Journey, Marketing Automation, Generative AI in Marketing and AI Tools for Marketing.

Unit II: Consumer Analytics and AI

Customer Segmentation, Predictive Analytics, Recommendation Systems, AI-based CRM Chatbots and Virtual Assistants, Customer Behaviour Analysis, Personalisation using AI

Unit III: AI in Digital Marketing

SEO using AI, Content Marketing, Social Media Analytics, AI for Email Marketing, AI in Google Ads, AI Video Marketing, Influencer Marketing Analytics

Unit IV: AI Marketing Implementation Frameworks, Case Insights & Emerging Perspectives

Theoretical frameworks for implementing AI in marketing strategies; analysis of real-world case studies of AI-driven campaigns; conceptual models of end-to-end AI campaign design; theoretical integration of AI tools across the marketing funnel; frameworks for measuring ROI and KPIs of AI marketing initiatives; conceptual approaches to building AI-powered marketing workflows; theoretical foundations of cross-channel AI orchestration; emerging theoretical perspectives on conversational commerce, retail media, and immersive marketing; critical evaluation of success factors and challenges in AI marketing implementation

Unit V: AI Strategy, Ethics and Future Marketing

AI Marketing Strategy, Ethical AI, Data Privacy, AI Bias, Marketing Regulations, Future of AI Marketing, Career Opportunities

Suggested Readings/Reference Books

- Artificial Intelligence in Finance – *Yves Hilpisch*
- AI for Marketing and Product Innovation – *A.K. Pradeep*
- Marketing 6.0: The Future is Immersive – *Philip Kotler*
- Prediction Machines – *Ajay Agrawal, Joshua Gans, Avi Goldfarb*
- Artificial Intelligence: A Modern Approach – *Stuart Russell and Peter Norvig*

INTERNSHIP / FIELD WORK

Course Code: MCOO-IN

Course Type: Internship Report

Credits: 2

Guidelines for Internship / Field Work Report

1. **Topic** – The student shall prepare a report based on the internship/field work undertaken by him/her. The report should provide a detailed account of the organization/institution where the internship was completed, the nature and duration of the internship, key responsibilities and tasks assigned, work experience, skills developed and major learning outcomes.
2. **Proposed Chapters** – The Internship Report should include the following chapters:
 - **Introduction** – Brief introduction to the internship, its purpose, objectives, duration, and the relevance of the internship to the student's course of study.
 - **Organization / Institution Profile** – Introduction to the organization/institution where the internship was undertaken, including its background, vision and mission, major activities, organizational structure, and relevant departments/functions.
 - **Internship Profile and Key Responsibilities** – Detailed description of the student's role as an intern, department/team assigned, key responsibilities, duties, projects, tasks, and activities undertaken during the internship.
 - **Work Experience and Learning** – Description of the practical experience gained during the internship, including professional knowledge, technical skills, communication skills, teamwork, problem-solving, time management, and other competencies developed.
 - **Analysis / Reflection on Internship Experience** – Critical reflection on the work performed, challenges faced, methods used to address them, significant experiences, and the application of academic knowledge in a practical/workplace environment.
 - **Conclusion** – Overall assessment of the internship experience, key takeaways, and contribution of the internship to the student's academic and professional development.

The Internship Report **must include the above chapters**. However, students may add other relevant chapters or sections depending on the nature of their internship, organization, role, projects undertaken, and learning experience.
3. Apart from the chapters, the report should also include:
 - Declaration
 - Internship Completion Certificate
 - Acknowledgement
 - Table of Contents
 - References, wherever applicable
 - Annexures / Appendices, wherever applicable
4. The report should be based on the **actual internship experience of the student** and should clearly highlight the student's **key responsibilities, work undertaken, practical exposure, skills acquired, challenges faced, and learning outcomes** during the internship.

SEMESTER - IV

INDIAN FINANCIAL SYSTEM

Course Code: MCOO-401

Course Type: Core

Credits: 4

COURSE OBJECTIVE

The objective of this course is to enable the students to comprehend the framework of the Indian Financial System comprising financial markets, institutions and services operating in the Indian economy.

COURSE OUTCOMES

After completion of this course, the students should be able to:

- Acquire knowledge of the various components of the Indian financial system and recent reforms.
- Know about the financial instruments of the money and capital market.
- Understand the interplay of the financial markets, institutions and services in the Indian economy.
- Understand the regulatory framework governing the Indian financial system.

COURSE OUTLINE

Unit I: Overview

Meaning of Financial System, Functions and Key elements of the Indian Financial System, Role of the Financial System in the Economy, Reforms in the Financial System.

Unit II: Money Market

Money Market: Composition, Functions and Instruments. Development Banks, Banking and Non-Banking Financial Institutions.

Unit III: Capital Market

Capital Market: Functions, Organisation & Instruments. Primary Market: Issues, Book building, Green Shoe Option, IPOs and FPOs.

Secondary Market: Functions and Organisation. Concept of Derivative and Debt Market in India.

Unit IV: Financial Services

Investments and Merchant Banks, Depository and Custodians, Credit Rating Agencies, Factoring and Forfeiting, Lease, Hire purchase, Housing Finance, Micro Finance.

Unit V: Financial Regulation

Regulatory Framework: Ministry of Finance, SEBI and RBI – Functions and Role. Mutual Funds, Insurance Institutions.

SUGGESTED READINGS:

- L.M. Bhole - Financial Institutions and Markets
- M.Y. Khan - Indian Financial System
- Bimal Jaiswal & Bhuvana Venkatraman – Financial Market, Institution and Financial Services
- R.M. Srivastava - Management of Indian Financial Institutions
- S.C. Kuchhal - Corporate Finance
- Bharti V. Pathak - Indian Financial System
- Kohn Meir - Financial Institutions & Markets

FORENSIC ACCOUNTING AND FRAUD EXAMINATION

Course Code: MCOE-402A

Course Type: Elective

Credits: 4

COURSE OBJECTIVE

To enable students to meet the challenges posed by rising financial frauds and scams world over, more so in the view of limitations of financial accounting and auditing procedures.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand forensic accounting
- Describe various kinds of corporate frauds
- Develop the strategies to prevent corporate fraud, use fraud investigation techniques, inquiry methods generate fraud reports and discuss the policy implications at top management level.
- Discuss about Banking, Insurance and Capital Markets Frauds.
- Do Legal follow-up, including evidence gathering

COURSE OUTLINE:

Unit I: Forensic Accounting & Fraud Fundamentals

Meaning, nature and scope, auditors' liability for undetected frauds, fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results.

Unit II: Fraud Definition & Taxonomy

Ingredients of fraud, why is a fraud committed, and who commits a fraud? Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud.

Unit III: Types of Corporate Frauds

Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce, Fraud Prevention – Strategies, Fraud prevention for consumers and businesses.

Unit IV: Banking Frauds:

Overview – Case study/examples; Insurance Frauds – Overview, Case Study/examples; Capital Market Frauds – Overview, Case study/examples.

Unit V: Fraud Management

Fraud Detection – Symptoms of fraud; Fraud Investigation – Inquiry methods, Fraud reports; Management of Fraud – Culmination, consequences and policy implication of corporate frauds; Resolution of Fraud – Legal follow up.

SUGGESTED READINGS:

- Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimelman, Mark F. (2015) – Forensic Accounting & Fraud Examination.
- Banerjee, Robin (2015) – Who Cheats and How?
- Bologna, Jack and Lindquist, Robert J. (1995) – Fraud Auditing and Forensic Accounting
- Bremser, Wayne G. (1995) – Forensic Accounting and Financial Fraud.
- Dalal, Chetan (2015) – Novel & Conventional Methods of Audit, Investigation and Fraud Detection.
- Gupta, Sanjeev (2016) – Corporate Frauds and their Regulation in India.
- Kaul, Vivek (2013) – Easy Money
- Manning, George A. (2010) – Financial Investigation and Forensic Accounting
- Sharma, B.R. (2014) – Bank Frauds

Note: Latest editions of the readings may be used.

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code: MCOE-403A

Course Type: Elective

Credits: 4

COURSE OBJECTIVES:

The course is designed to equip the students with essential tools, techniques, models and investment theory necessary for analysing different types of securities, making sound investment decisions, and optimal portfolio choice.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand the design and construction of portfolios.
- Gain knowledge about techniques of doing investment analysis.
- Identify and study the trends of stock markets.
- Make investment decisions taking into consideration various determinants influencing investment decisions.

COURSE OUTLINE:

Unit I: Investment Management

Nature & Scope of Investment Management. Investment Objectives, Investment Process, Investment Management and Portfolio Management, Factors of Investment Analysis, Impact of Economic and Industry Analysis, Investment Environment and Role of Capital Markets.

Unit II: Analysis of Fixed Income Securities

Bond fundamentals; Types of bonds; Value of bonds; Bond yields (Yield to maturity and Yield to Call), Bond Price – yield relationship; Malkiel Bond theorems; Bond Portfolio Management.

Unit III: Security Analysis

Approaches to Security Analysis, Market Indicators, Security Price Movements, Fundamental Analysis, Technical Analysis- Bar diagram, Candlestick chart, Graph Chart, Dow Jones Theory, Random Walk Theory, Efficient Market Hypothesis.

Unit IV: Portfolio Analysis

Portfolio Analysis, Portfolio Selection, Portfolio Revision, Portfolio Evaluation, Diversification, Markowitz approach of Portfolio Management, CAPM Model, Significance of Beta in Portfolio Theory.

Unit V: Portfolio Management

Institutional and Managed Portfolio, Performance Evaluation of Management Portfolio, Investment Companies and Mutual Funds, Treynor, Sharpe and Jensen Measures.

SUGGESTED READINGS:

- S. Kevin: Security Analysis and Portfolio Management
- Fisher & Ronald J. Jordan: Security Analysis and Portfolio Management
- Avdhani, VA: Security Analysis and Portfolio Management
- Sudhindra Bhatt: Security Analysis and Portfolio Management
- P. Pandin: Security Analysis and Portfolio Management
- V.K. Bhalla: Investment Management

SERVICES MARKETING

Course Code: MCOE-402B

Course Type: Elective

Credits: 4

COURSE OBJECTIVE:

The objective of this course is to identify critical issues in service design and to impart knowledge about the nature of service products & markets, building service model and creating customer value.

COURSE OUTCOMES: The students will be able to:

- Explain the nature and scope of service marketing and utilize key service frameworks including the 7p's of marketing, the GAPS model
- Demonstrate knowledge of the extending marketing mix for services.
- Develop and justify marketing planning and control systems appropriate to service-based activity.
- Explain service blueprint, integration of new technologies and other key issues facing today's customer service providers and service managers.
- Provide a theoretical and practical basis for assessing service performance.

COURSE OUTLINE

Unit I: Marketing of Services

Concept of services, Service Marketing Triangle, Characteristics, nature, importance of services, factors affecting services, Reason for the growth of service sector in India, Concept of services marketing, Objective and functions of services marketing, Need and challenges for services marketing, Technological development in services marketing, E-Services

Unit II: Services Marketing Mix and Research

7 P's of service marketing – Product, Pricing, Place, Promotion, People, Physical Evidence, Process. Application of Marketing Research in Services Marketing; Services Marketing Process; Collection of Services Marketing Information; Strategic Marketing Process for Services; Services Marketing Planning.

Unit III: Consumer Behaviour in Services

Customer Behaviour in Service Settings, Consumer Choice, Consumer Experience, Post-Experience Evaluation. Customer Expectations of Service - Importance, Factors, Issues, Ensuring high Customer Satisfaction, Understanding differences among Consumers.

Unit IV: Dimensions of Service Quality

Delivering Quality Service, Challenges of Measuring Service Quality, Employees' role in Service Delivery, SERVQUAL, Customer Gap, customer expectations versus perceived service gap, Closing the Gaps, Key factors and strategies for closing the gap, GAPS Model of Service Quality.

Unit V: Modern Trends in Services Marketing - Marketing of services in Financial Services/Health Services/Hospitality Services including travel and tourism - Developing Sustainable Service Models.

SUGGESTED READINGS:

- Dr. Helen Woodruffe - Services Marketing
- Dr. K. Karunakaran - Services Marketing
- Valarie Zeithaml & Mary Jo Bitner- Services Marketing: Integrating Customer Focus across the Firm
- Christopher Lovelock- Services Marketing: People, Technology, Strategy
- R. Srinivasan- Services Marketing: The Indian Context
- Prof. Ajit Shukla- Services Marketing
- Ravi Shanker – Services Marketing, the Indian Experience
- K. Rama Rao – Services Marketing
- Harsh V. Verma – Services Marketing: Text and Cases

SALES AND DISTRIBUTION MANAGEMENT

Course Code: MCOE-403B

Course Type: Elective

Credits: 4

COURSE OBJECTIVE

The objective of this course is to provide an in-depth understanding of an organisation's effective sales force and distribution systems to reach the target customers.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Gain knowledge, understanding and skills in sales force management.
- Become acquainted with the implementation of sales management strategies.
- Understand the Distribution process in an organisation.
- Apply the practical aspects of key decision-making in sales force and distribution channel management.

COURSE OUTLINE.

Unit-I: Introduction

Nature and Scope of Sales Management; Objectives and functions of Sales management; Prospecting for customers; Modes of sales presentation; Designing and delivering sales presentations; Recruiting and selecting Sales Personnel – Methods and administering selection procedures; Sales forecasting methods.

Unit-II: Training and Compensation of Sales Personnel

Developing sales training programmes; executing and evaluating sales training programmes; Motivating Sales Personnel; Compensating sales personnel; designing and administering various Compensation Plans; Controlling Sales personnel and managing sales evaluation programmes; comparing standards with actual performances of sales personnel

Unit-III: Quota and Channel Management

Objective and Types of Quotas, Quota setting procedure, administering the quota system; Designing Sales Territories and Allocating Sales efforts to sales territories; An Overview of Marketing Channels; Structure, Functions and Relationships of channels of Distribution; Channel Dynamics- Channel Planning and organisational Patterns in Marketing Channels; Channel Design Process and Channel Management Decisions

Unit-IV: Intermediaries and Market Logistics

Channel Intermediaries- Role and Types; Wholesaling- Types of Wholesalers, Wholesaler marketing decisions; Retailing- Types of retailers, retailer marketing decisions; Market Logistics- Logistics objectives, Market logistics decisions for Distribution Channels;

Unit-V: Performance Assessment and Information System

Role of Information System in Distribution Channel Management; Assessing Performance of Marketing Channels – Effectiveness, efficiency, tracking mechanism, marketing channel policies and legal issues, Sales Audit

SUGGESTED READINGS:

1. Panda Tapan K, Sahadve Sunil – Sales and Distribution Management.
2. Krishna K. Havaladar, Vasant M. Cavale – Sales and Distribution Management.
3. Tanner, J; Honeycutt ED; Erffmeyer Robert C.; Sales management: Pearson Education, 2009
4. Anderson, R. Professional Sales Management. Englewood Cliff, New Jersey, Prentice Hall
5. Inc., 1992.
6. Anderson, R. Professional Personal Selling. Englewood Cliff, New Jersey, Prentice Hall Inc., 1991.
7. Dalrymple, D J. Sales Management: Concepts and cases. New York, John Wiley, 1989.
8. Johnson, E M etc. Sales Management: Concepts Practices and cases. New York, McGraw Hill, 1986.

DISSERTATION & VIVA-VOCE

Course Code: MCOO-DT

Course Type: Dissertation / Thesis

Credits: 8

Guidelines for Master's Dissertation / Thesis

1. **Topic** – The student shall undertake a dissertation/thesis on a relevant, contemporary, and researchable topic. The topic should demonstrate the student's ability to identify a research problem, review existing knowledge, conduct systematic research, analyze data and draw meaningful conclusions.
2. **Proposed Chapters** – The Dissertation / Thesis should preferably include the following chapters:
 - **Chapter 1 - Introduction** – Background and context of the study, explanation of the key terms, research problem, rationale/significance of the study.
 - **Chapter 2 - Review of Literature** – Critical review of relevant theoretical and empirical literature and identification of research gaps
 - **Chapter 3 - Research Methodology** – Research design, research approach, research objectives, research hypotheses, scope of the study, study population/ sample, sampling technique, sources of data, data collection methods/tools, variables and methods of data analysis. Ethical considerations should also be addressed wherever applicable. Also include limitations of the study.
 - **Chapter 4 - Data Analysis and Interpretation** – Presentation, analysis, and interpretation of the data collected using appropriate qualitative and/or quantitative methods. Tables, figures, statistical tests, themes, or other relevant analytical methods may be used as appropriate to the study.
 - **Chapter 5 - Findings, Conclusion and Suggestions** – This section should include a summary of major findings, conclusions drawn from the study, implications of the findings, suggestions and the scope for future research.
 - **References / Bibliography**
 - **Appendices / Annexures**, wherever applicable
3. The Dissertation / Thesis **must include the above core chapters**. However, students may add, combine, or modify chapters/sections where academically appropriate, depending on the nature and requirements of the research.
4. Apart from the main chapters, the Dissertation / Thesis should include the following preliminary and supplementary sections:
 - **Title Page**
 - **Declaration**
 - **Acknowledgement**
 - **Preface**
 - **List of Contents**
 - **List of Tables**, wherever applicable
 - **List of Figures / Charts**, wherever applicable
 - **List of Abbreviations**, wherever applicable
5. The research should clearly establish a logical connection between the **research problem, objectives, literature review, methodology, analysis, findings, and conclusions**.
6. All sources, data, theories, concepts, and other materials used in the dissertation must be **properly cited and referenced** according to the APA 7th citation/reference style.
7. The Dissertation / Thesis should be the **original work of the student** and must comply with the institution's requirements relating to academic integrity, plagiarism, research ethics, and responsible use of sources and data.