Master of Commerce Semester-II

Total Credit=26 **Total Marks=650**

Sem.	Course Type	Course Code	Nomenclature of course	Theory (T)/ Practical (P)	Credits	Credits Total	L	T	P	Total	Internal Assessment Marks	End Term Examination Marks	Total marks	Examination hours
2	CC5	25COM-201	Business Research Methodology	T	4	26	4	0	0	4	30	70	100	3
	CC6	25COM-202	Financial Management	T	4		4	0	0	4	30	70	100	3
	CC7	25COM-203	Marketing Management	T	4		4	0	0	4	30	70	100	3
	CC8	25COM-204	Human Resource Management	T	4		4	0	0	4	30	70	100	3
	*DEC-2 (Any one)	25COM-205	E-Commerce	T	4		4	0	0	4	30	70	100	3
		25COM-206	International Business: Theory and Practice											
		25COM-207	Corporate Governance and Sustainability											
	IKS	25COM-IKS-208	Indian Knowledge System		2		2	0	0	2	15	35	50	2
	Internship	25 COM-209	Internship		4								100	

Note: For Theory Class (L) 1 Credit for 1 Hour, For Practical Classes (P) 1 Credit for 2 Hours

To opt any DEC, there should be minimum 10 students.

The Indian Knowledge System (25COM-IKS-208) is put for 2 Credits in M.Com Semester-II.

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Note 1: * Students have to choose one course from the provided three options of Discipline Elective Courses (DEC).

Note 2-Exit Option: Any student opting for exit option after first year will get **Post Graduate Diploma in Commerce** provided, he/she completes 50 Credits of first two semesters including 4 credits of Summer Internship (50 Marks for Summer Internship Report and 50 Marks for the Presentation) based on summer training of 4-6 weeks undertaken in a business organization/institute/school. Thus, he/she will be eligible to exit the course with the said 50 Credits. In addition, the summer internship report would be evaluated by a panel of not less than two internal experts. Furthermore, the credits of the summer internship report would be included/mentioned in the Post Graduate Diploma in Commerce as follows:

Course Code	Nomenclature of the Course	Category	Summar Internship Report (Internal)	Presentation (Internal)	Total Marks	Credits
25 COM-209	Summer internship report and presentation*	Internship	50	50	100	4

*The summer internship report will be evaluated by a panel of not less than two internal experts. It is necessary to secure passing marks in both the summer internship report and presentation (as per the P.G. ordinance of the University).

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Session: 2025-26			
Part A – Introduction			
Name of Programme	Master of Commerce		
Semester	II		
Name of the Course	Business Research Methodology		
Course Code	25COM-201		
Course Type	CC5		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the basic concepts and process of research in commerce. CLO 2: Design research frameworks and select appropriate sampling methods. CLO 3: Apply analytical tools and interpret research data effectively. CLO 4: Explore contemporary research tools, plagiarism software, databases, and ethical practices in research methodology.		
Credits	Theory		Total
	4		4
Teaching Hours per week	4		4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Max. Marks	100		100
Examination Time	3 hours	-	-

Part B- Contents of the Course

Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Research: Concept, Significance, and Types- Applied, Conceptual, Analytical, Empirical, Experimental, Casual; Approaches to research; Research Problem: Concept, selection, formulation of research problem; framing of Hypothesis; Research Process; Criteria of good research.	14
II	Research Design: Concept, need, features and Types- Exploratory, Descriptive, and Experimental; Variables: Meaning, Need and types; Sampling Design: Concept, Need, types, Sample Size, Sample frame, Census vs. Sample Study, Sampling Techniques: Probability and Non-Probability Method; Measurement and scaling Techniques.	16

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III	Sources of data: Primary and Secondary; Methods of Primary Data Collection-Observation, Interview, Questionnaire, Schedule, Collection of Secondary data; Data processing and analysis: editing, coding, classification, and tabulation; Statistical Tools for Analysis: t-test, Chi-square, Correlation, Regression, ANOVA, SPSS (Introductory Overview); testing of hypothesis; Interpretation and Report Writing: meaning, significance, techniques of interpretation; steps in writing report, types and layout of research report.	16
IV	Emerging trends in research: Digital Research Tools, Online and Social Media-based surveys, Plagiarism: concept, types, UGC Regulations and ethical issues; Plagiarism Detection Software: Turnitin, URKUND, iThenticate, Grammarly, and Similarity Check Tools; Databases for Literature Review: Scopus, Web of Science, JSTOR, Google Scholar, ProQuest, Reference vs. Bibliography, Referencing Styles in social Science.	14
	Total Contact Hours	60

Suggested Evaluation Methods

Internal Assessment: 30		**End Term Examination: 70**
		➢ **Theory:** 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- C.R. Kothari & Gaurav Garg – Research Methodology: Methods and Techniques (New Age International Publishers).
- Ranjit Kumar – Research Methodology: A Step-by-Step Guide for Beginners (Sage Publications).
- Uma Sekaran & Roger Bougie – Research Methods for Business: A Skill Building Approach (Wiley India).
- William G. Zikmund et al. – Business Research Methods (Cengage Learning).
- Deepak Chawla & Neena Sondhi – Research Methodology: Concepts and Cases (Vikas Publishing).
- Saunders, Lewis & Thornhill – Research Methods for Business Students (Pearson Education).
- Krishnaswamy, Sivakumar & Mathirajan – Management Research Methodology: Integration of Principles, Methods and Techniques (Pearson Education).

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Part A – Introduction			
Name of Programme	Master of Commerce		
Semester	II		
Name of the Course	Financial Management		
Course Code	25COM-202		
Course Type	CC6		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the fundamental concepts and scope of financial management, apply financial forecasting and time value techniques, formulate financial plans, and analyze emerging trends in financial decision-making. CLO 2: Understand the concepts and determinants of capital structure, compute cost of capital, and analyze different types of leverage to assess financial performance and risk. CLO 3: Evaluate capital budgeting decisions using various investment appraisal techniques and apply risk analysis methods to make informed and effective investment choices. CLO 4: Analyze and manage working capital components effectively and evaluate dividend decisions, policies, and practices to enhance organizational liquidity and shareholder value.		
Credits	Theory		Total
	4		4
Teaching Hours per week	4		4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Max. Marks	100		100
Examination Time	3 hours	-	-

Part B- Contents of the Course

Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Finance Management: Nature, Significance, Objectives and Scope; Functions of Finance Executive in an Organisation; Time Value of Money; Financial Forecasting: Concept, benefits and Techniques;	16

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	Sources of Finance; Financial Planning: Need, importance, process and drafting a financial plan; Recent developments in financial management.	
II	Capital Structure: Concept, determinants and theories; Cost of Capital: Concept, significance and computation of Cost of Capital-simple and weighted; Leverage: concept, types, & calculation of DOL, DFL and combined leverage.	14
III	Capital Budgeting Decisions: nature, importance, factors influencing capital expenditure decisions, techniques; Techniques for incorporating risk in Capital Budgeting: RADR, Certainty Equivalent method, DCF break-even analysis, Simulation method, Probability Distribution method, Sensitivity analysis, Scenario analysis and Decision Tree analysis; Capital rationing	14
IV	Working Capital Management and Control: need, types & determinants, assessment of working capital requirements; Management of Cash; Marketable Securities; Receivables; Dividend Decisions: Concept, types of dividend, dividend policies, determinants of dividend decisions, theories of dividend, dividend practices in India	16
	Total Contact Hours	60

Suggested Evaluation Methods

Internal Assessment: 30		**End Term Examination: 70**
• Class Participation:	5	➢ **Theory: 70**
• Seminar/presentation/assignment/quiz/class test etc.:	10	Written Examination
• Mid-Term Exam:	15	

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Financial Management, M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management, I.M. Pandey, Vikas Publishing House, Delhi.
- Financial Decision Making, Hampton, Prentice Hall of India, New Delhi.
- Financial Management, Prasanna Chandra, Tat McGraw Hill, New Delhi.
- Financial Management, Ravi M. Kishore, Taxmann Publications Pvt. Ltd., New Delhi.
- Financial Management and Policy, Horne Van, Prentice Hall of India, New Delhi.
- Corporate Finance, Book-4, Schweser Notes for the CFA Exam, Level-1.
- Fundamentals of Financial Management, R.P. Rustagi,, Taxmann Publication.

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Session: 2025-26			
Part A – Introduction			
Name of Programme	Master of Commerce		
Semester	II		
Name of the Course	Marketing Management		
Course Code	25COM-203		
Course Type	CC7		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand marketing concepts, research methods, environmental dynamics and consumer behaviour to formulate effective marketing strategies. CLO 2: Learn to identify target market and develop appropriate product and brand strategies. CLO 3: Evaluate and execute pricing, distribution and promotion tactics to effectively respond to market changes. CLO 4: Understand and apply holistic and emerging Market Practices within ethical, social and technological frameworks.		
Credits	Theory		Total
	4		4
Teaching Hours per week	4		4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Max. Marks	100		100
Examination Time	3 hours	-	-

Part B- Contents of the Course

Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Marketing: Nature, Scope and Importance, Marketing Concept and its Evolution; Emerging role of marketing; Selling v/s Marketing; Market Information system and Research: Components of MIS; Importance and Process of marketing research; Marketing Environment: Macro and Micro Components, tools and method for environment scanning; Marketing Mix (4Ps) and 4 A's of Marketing:	16

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	Elements and strategic Applications; Consumer and Industrial Market: Characteristics, behaviour pattern and buying process.	
II	Market Segmentation, Targeting and Positioning: Nature, Basis and Importance of Segmentation, Pre-Requisites for Effective Segmentation, Identifying Market Segments and Targets; Positioning- Crafting the Brand Positioning (Building strong Brands); Creating Brand Equity; Product Decisions: Concept of a Product, Classification of Products, Major Product Decisions, Product Line and Product Mix; Branding; Packaging and Labeling; Product Life Cycle – Strategic Implications; New Product Development and Consumer Adoption Process.	14
III	Pricing Decisions: Role and Importance, Factors affecting Price Determination, Pricing Policies, Strategies and Methods; Distribution Channels and Physical Distribution Decisions: Nature, Functions, types of Distribution Channels; Selecting channels of Distribution, Channel Management Decisions; Retailing and Wholesaling; Distribution Channel Intermediaries; Promotion Decisions: Nature, Objectives and importance of Promotion; Promotion Mix – Advertising, Personal Selling, Sales Promotion, Publicity, Public Relations; Determining Advertising Budget, Copy Designing and Testing, Media Selection, Advertising Effectiveness; Sales Promotion – Tools and Techniques.	16
IV	Holistic Marketing Approach: Nature and Components; Market Implementation and control; Social, Ethical and Legal Aspects of Marketing; Green Marketing; Experiential Marketing; Digital and Social Media Marketing; Globalization and Marketing; Event and direct marketing; Omni channel marketing; Affiliate Marketing; Artificial intelligence and big data in marketing.	14
	Total Contact Hours	60

Suggested Evaluation Methods

Internal Assessment: 30		**End Term Examination: 70**	
		➢ **Theory:**	**70**
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Kotler, Philip, Kevin Lane Keller. Marketing Management, 15/e; Noida: Pearson Education.
- Ramasamy, V.S and S. Namakumari. Marketing Management: Global Perspective Indian Context, 5/e; New Delhi: Macmillan.

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- Baines Paul, Chris Fill and Page Kelly. Marketing, Asian edition; New Delhi: Oxford University Press.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, TataMcGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York
- Raymond, V.L. Marie, E.F. Basic Business Communication. New Delhi: Tata McGraw Hill Publishing Company Ltd. 11th Ed.

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Part A – Introduction			
Name of Programme	Master of Commerce		
Semester	II		
Name of the Course	Human Resource Management		
Course Code	25COM-204		
Course Type	CC8		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the concept of Human Resource Management in Indian and Global context. CLO 2: Learn about human resource planning, recruitment and selection process. CLO 3: Gain insights of career planning and Development CLO 4: Develop the understanding of performance appraisal and compensation decisions.		
Credits	Theory		Total
	4		4
Teaching Hours per week	4		4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Max. Marks	100		100
Examination Time	3 hours	-	-

Part B- Contents of the Course

Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Human resource management: Concept, evolution, scope and importance, objectives and functions; Qualities, role and functions of human resource manager; HRM in dynamic environment; Flexi working hours; Work from home policy; Human resource policies; Human resource planning; Job analysis. Strategic Human Resource Management (SHRM)	16
II	Recruitment; Selection; Induction and placement; Work force mobility: Promotion, demotion, transfer and separations. E-recruitment and Artificial Hiring in hiring	14
III	Training; Executive development; Career planning and development; Job evaluation; Quality of work life.	16

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IV	Performance and potential Appraisal; Compensation management; incentives and employee benefits; Personnel records and HR audit; International human resource management; Job satisfaction. Employee Engagement and Retention, Business Ethics and Corporate Social Responsibility in Human Resource Management	14
	Total Contact Hours	60

Suggested Evaluation Methods			
Internal Assessment: 30		**End Term Examination: 70**	
		➢ **Theory:**	**70**
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Armstrong, M. Handbook of HRM Practice. USA: Kogan Page.
- Ashwathhapa K.– Human Resource management McGraw hills.
- Basak, S. P. Human Resource Management: Text & Cases.: Pearson.
- Mamoria, C.B., S.V. Gankar, Personnel Management: Himalaya Publication.
- Dessler, G. Human Resource Management. New Delhi: Prentice Hall.
- Rao VSP, Human resource management, Excel Publishers.
- Rao, P. Subba. Essentials of Human Resource Management & Industrial Management: Text & Cases. New Delhi: Himalaya Publication.

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Session: 2025-26	
Part A – Introduction	
Name of Programme	Master of Commerce
Semester	II
Name of the Course	E-Commerce
Course Code	25COM-205
Course Type	DEC-2
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	**CLO1:** Understanding of basic concepts of E-Commerce. **CLO2:** Understanding of basic concepts like- electronic payment system that equates to move funds from one financial institution to another. **CLO3:** To understand about Security system in E-Commerce through different security schemes. **CLO4:** Understanding of concept of E-Marketing to understand the process of marketing a product or service using the internet. **CLO5:** Carry out the concept of digital economy that is based on digital computing technologies which has widespread impact on the whole economy..

Credits	Theory		Total
	4		4
Teaching Hours per week	4		4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Max. Marks	100		100
Examination Time	3 hours	-	-

Part B- Contents of the Course

Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	**E-Commerce:** Introduction, Definition, Commerce and E-Commerce, Types, Advantages and Disadvantages. Scope, Challenges, Driving Forces behind E-Commerce. Framework for E-Commerce, Impact on Business, Applications of E- Commerce	16
II	**E-Commerce Business Models:** Introduction, Types of Business Models, Key Components of Business Models, e-Shops, General Procedure. e-Procurement-Introduction, Definition, e-Auction-Basic Operating Rules for e-Auction, Participants, Advantages of e-Auction-	14

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	Advantages to Sellers, Buyers, Auctioneers, Value Chain, Value Chain Integrators. **Electronic Payment Systems:** Introduction, Limitations of Traditional Payment, Comparison of Conventional and Electronic Payment Systems. Usage of E-Payment System, Critical Success Factors, Methods of Electronic Payment System, Security in Electronic Payments-Encryption, Payment protocols.	
III	**E-Commerce Security and Privacy:** Introduction, Why an Issue, Security Issues, Types of Breaches, Security Measures. Online Fraud-Types, Cyber Laws: Introduction, Need, IT Act of India 2000, Two Sides of Indian Cyber Law, classification of crimes under the IT Act 2000. **Digital Marketing:** Introduction, social networking-marketing tool, Social Media Marketing objectives, risks, Viral Marketing-Introduction, The Viral Effect, working, E-Retailing: Introduction, Components, Meaning. Customer Relationship Management (CRM)-Introduction, Purpose, Levels, Features, Importance, Goals, relation with IT, e-CRM, difference from CRM, Online Focus Groups-When Appropriate, Limitations, Data Mining, Social Media-Types of Social Networking Sites, Pure Click Company. Pure click and Brick click company, Artificial Intelligence in Digital Marketing: Chat GPT, Personalization Marketing, Web 3, Metaverse	16
IV	**Cloud Computing:** Introduction, Characteristics, Models, Deployment Strategies, Benefits, Challenges, use by Businesses, Applications. **Enterprise Resource Planning (ERP):** Introduction, Characteristics, Features, Need, Implementation, Risk and Governance Issues, Relation with E-Commerce	14
	Total Contact Hours	60

Suggested Evaluation Methods

Internal Assessment: 30		**End Term Examination: 70**	
		➢ **Theory:**	**70**
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		

Part C-Learning Resources

1. Krishnamurthy, E-commerce Management, Vikas Publishing House
2. Daniel Amor, E Business R (Evolution), Pearson Edude.
3. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
4. David Whiteley, E-commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
5. P.T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill

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Part A – Introduction			
Name of Programme	Master of Commerce		
Semester	II		
Name of the Course	International Business: Theory And Practice		
Course Code	25COM-206		
Course Type	DEC-2		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Identify and describe the importance, nature, and scope of international business, along with the major factors and globalization concepts. CLO 2: Interpret and summarize the theories of international trade and outline various methods of entering global markets. CLO 3: Utilize their understanding of multinational enterprises, investment decisions, trade barriers, and foreign exchange mechanisms in real-world international business situations. CLO 4: Critically evaluate global economic institutions and regional integrations influencing international trade and economic development.		
Credits	Theory		Total
	4		4
Teaching Hours per week	4		4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Max. Marks	100		100
Examination Time	3 hours	-	-

Part B- Contents of the Course

Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	International Business: Significance, characteristics, and scope, Complexities and challenges in managing international business operations; Factors influencing international business: social and cultural dynamics, economic policies, political environment, legal	16

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	frameworks, and technological advancements; Globalization: key features, components, drivers, and critical evaluation of its advantages and disadvantages; Role of Information Technology in international business; India's role and participation in global trade.	
II	Theories and Modes of International Trade and Market Entry: Classical and contemporary trade theories; Various modes of entering international markets: Exporting, Licensing, Franchising, Contract Manufacturing, Turnkey Projects, Foreign Direct Investment (FDI), and Joint Ventures; Strategic considerations and risk factors in selecting entry modes in diverse markets; Export-Import Procedures and Documentation.	14
III	Multinational Corporations and Trade Environment: Role and strategies of multinational corporations (MNCs) in global business; Issues related to investment, technology transfer, pricing strategies, corporate social responsibility, and regulatory compliance; International collaborations, mergers and acquisitions, and strategic alliances in a dynamic global market; Trade restrictions: tariffs, non-tariff barriers, and optimal tariff concepts; Balance of payments and foreign exchange markets: determinants, exchange rate regimes, currency fluctuations, and hedging techniques.	16
IV	Global Economic Institutions and Regional Integration: Objectives, Importance of global economic cooperation, and their role in promoting global trade; Roles and functions of WTO, IMF, World Bank, UNCTAD and emerging bodies like the Asian Infrastructure Investment Bank (AIIB); Generalized system of preferences, GSTP; International commodity agreements; Emerging markets and their significance: BRICS, ASEAN, and other key players in shaping the future of global commerce; Sustainable development goals and international business; Regional economic integration: theories of customs unions and free trade areas.	14
	Total Contact Hours	60

Suggested Evaluation Methods			
Internal Assessment: 30		**End Term Examination: 70**	
		➢ **Theory:**	**70**
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		

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Part C-Learning Resources
Recommended Books/e-resources/LMS: • Charles W.L. Hill & G. Tomas M. Hult – *International Business: Competing in the Global Marketplace,* McGraw-Hill Education. • P. Subba Rao, *International Business: Text and Cases*, Himalaya Publishing House. • Korth, Christopher M., International Business Environment and Management, Prentice Hall. • Ramu, S. Shiva, International Business: Governance Structure, Wheeler Publishing. • Bhalla, V.K., International Business Environment and Management, Anmol Publications. • Mithani, D.M., International Economics, Himalaya Publishing House. • Czinkota, Ronkainen&Moffet, International Business, Thomson, South-Western. • Daneiels, Radebaugh and Sullivan, International Business, Environments and Operations, Pearson • Education. • V. Sharan, International Business, concept, environment and strategy, Pearson Education

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Part A – Introduction			
Name of Programme	Master of Commerce		
Semester	II		
Name of the Course	Corporate Governance and Sustainability		
Course Code	25COM-207		
Course Type	DEC-2		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the core concepts, principles, and regulatory framework governing corporate governance in India. CLO 2: Analyze stakeholder roles, rights, and protections in corporate governance along with key national and global governance institutions. CLO 3: Evaluate stakeholder roles, rights, and protections in corporate governance and understand the functioning of key national and global governance institutions. CLO 4: Analyze major sustainability and ESG reporting frameworks and key global developments in environmental reporting.		
Credits	Theory		Total
	4		4
Teaching Hours per week	4		4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Max. Marks	100		100
Examination Time	3 hours	-	-

Part B- Contents of the Course

Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Framework of Corporate Governance: Concept, need, evolution, theories; Corporate Governance and Arthashastra; Committees on Corporate Governance; Listing Agreement; Voluntary guidelines; Elements of good corporate governance; Legislative framework in India: Board structure, composition board, board committees- need & types; Mandatory and non-mandatory requirements; Disclosure under SEBI guidelines.	16
II	Stakeholder: Concept, engagement, analysis and types; Rights of shareholders, protection of minority shareholders, shareholder	14

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	activism; Role of institutional investors in corporate governance; whistle blower policy; insider trading; Corporate governance forums: National foundation for corporate governance, OECD, global corporate governance forum, international corporate governance network, European corporate governance institute, The Asian corporate governance association, corporate secretaries international association.	
III	Corporate Social Responsibility: Concept, need, and fundamentals of CSR; Approaches to CSR; Companies (CSR Policies) Rules, 2014 & 2021 (Amended); Corporate citizenship; CSR assessment; Sustainability: Sustainable development, role of business in sustainable development; Corporate sustainability & CSR.	14
IV	Corporate Sustainability Reporting Framework: GRI guidelines; CSR reporting frameworks; Sustainability indices; ESG index; Sustainability Reporting: Concept, benefits, developments, role of government; Contemporary Developments: Kyoto protocol; Bali roadmap; Integrated reporting, Environmental reporting.	16
	Total Contact Hours	60

Suggested Evaluation Methods

Internal Assessment: 30		**End Term Examination: 70**	
		➢ **Theory:**	70
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Corporate Social Responsibility in India: Cases and Developments after the Legal Mandate, Sanjay K. Aggrawal and Manoj Anand, Springer Financial Management, I.M. Pandey, Vikas Publishing House, Delhi.
- Corporate Governance: Concept & Dimensions, Sanjiv Aggrawal, Snow White Publications Pvt. Ltd.
- Law of Corporate Governance: Principles and Perspectives, N. Balasubramanian, Snow White Publications Pvt. Ltd.
- Corporate Social Responsibility, P. Kotlar & Lee Nancy, Wiley-India Edition, New Delhi.
- Corporate Governance (Indian Edition), Christine A. Mallin, Oxford University Press, New Delhi.
- Corporate Governance and Business Ethics (Text & Cases), U.C. Mathur, Macmillan, India.
- Corporate Governance, Business Ethics & CSR, J.P. Sharma, Ane Books Pvt. Ltd., New Delhi

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Session: 2025-26			
Part A – Introduction			
Name of Programme	Master of Commerce		
Semester	II		
Name of the Course	Indian Knowledge System		
Course Code	25COM- IKS -208		
Course Type	IKS		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	**Co1**-Understanding: Gain a comprehensive understanding of the foundational principles of Indian Knowledge System (IKS) in commerce, including its historical significance and relevance in contemporary business practices. **Co2**-Application: Apply key concepts and principles derived from ancient Indian texts to modern commerce scenarios and fostering ethical business practices. **Co3**-Integration: Integrate the concept of spirituality and mindfulness in promoting entrepreneurship and leadership along with the significance of yoga and stress management. **Co4**- Critical Thinking: Develop critical thinking skills to evaluate the challenges and opportunities associated with implementing IKS in commerce, and propose strategies for its effective integration and future development.		
Credits	Theory		Total
	2		2
Teaching Hours per week	2		2
Internal Assessment Marks	15		15
End Term Exam Marks	35		35
Max. Marks	50		50
Theory Examination Time	2 hours	-	-

Part B- Contents of the Course

<u>Instructions for Paper- Setter:</u> Total Questions to be set by examiner=1+4
One Compulsory Question (7 Parts X 1 Mark each Question) =7 Marks
For Descriptive Questions (2 Questions X 14 Marks each Question) = 28 Marks

The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 3 questions, selecting one question from each unit and the compulsory question.

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Unit	Topics	Contact Hours
I	Overview of Indian Knowledge System, Indian Knowledge System (IKS) in Commerce: Introduction, Historical overview of commerce practices in ancient India Ethics and morality in business according to Indian philosophical traditions, Importance of integrating traditional Indian wisdom with modern commerce and its relevance in contemporary business environment	12
II	Modern Commerce and Case studies, Incorporating Yogic practices for stress management and increased productivity in business Challenges and opportunities in implementing IKS in modern commerce, Future prospects and the role of commerce education in promoting IKS among future generations of commerce professionals	12
	Total Contact Hours	24

Suggested Evaluation Methods			
Internal Assessment: 15		**End Term Examination: 35**	
		➢ **Theory:**	**35**
• Class Participation:	04	Written Examination	
• Presentation/assignment/quiz/class test etc.:	04		
• Mid-Term Exam:	07		

Part C-Learning Resources

Recommended Books/e-resources/LMS:

1. Introduction to Indian Knowledge System- concepts and applications, B Mahadevan, Vinayak Rajat Bhat, Nagendra Pavana R N, 2022, PHI Learning Private Ltd, ISBN-978-93- 91818-21-0

2. Traditional Knowledge System in India, Amit Jha, 2009, Atlantic Publishers and Distributors (P) Ltd., ISBN-13: 978- 8126912230

3. Knowledge Traditions and Practices of India, Kapil Kapoor, Avadesh Kumar Singh, Vol. 1, 2005, DK Print World (P) Ltd., ISBN 81-246-0334

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