

SANT HIRDARAM GIRLS COLLEGE, BHOPAL

Department of commerce

SESSION- 2025-2026

CLASS- M.COM 1 YEAR

SEMESTER 1

Sr. no	SUBJECT CODE	SUBJECT NAME
1	CC31	Accounting for managerial decision
2	CC32	Security analysis and portfolio management
3	CC33	Consumer behaviour
4	CC34	Services marketing
5	-	Internship/apprenticeship/seminar

SEMESTER 2

Sr. no	SUBJECT CODE	SUBJECT NAME
1	CC41	Institutional accounting
2	CC42	Corporate governance ethics and sustainability
3	CC43	Rural and agriculture marketing
4	CC44	International marketing
5	-	VAC - Business ethics

Theory Paper

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Part A Introduction

Program: M.Com.	Class: M.Com. III rd	Session: 2025-26
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Subject: Accounting for Managerial Decision

1.	Course Code	CC31		
2.	Course Title	Accounting for Managerial Decision		
3.	Course Type	Core – I		
4.	Pre-requisite (If any)	B.com (Honours)/ B.com (Honours with Research)		
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. To impart knowledge of various methods of accounting useful for management. 2. To provide in depth understanding of decision making process on financial aspects. 3. To develop analytical approach on various financial aspects and decision making. 4. Prepare income statements using variable costing and absorption costing. 5. Prepare different forms of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center. 		
6.	Credit Value	5		
7.	Total Marks	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Max. Marks 40+60</td> <td style="width: 50%; border: none;">Mini. Passing marks: 40</td> </tr> </table>	Max. Marks 40+60	Mini. Passing marks: 40
Max. Marks 40+60	Mini. Passing marks: 40			

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Part B- Content of the Course

Total No. of Lectures-	75
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Unit	Topic	No. of Lectures
1.	Management Accounting: Meaning, nature and functions, need and importance of management account in India. History of Management Accounting in India. Scope of Management Accounting, Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant, Tool and Techniques used in Management Accounting, Limitation of Management Accounting. Application of Management Accounting in Indian Companies.	15
2.	Financial statements: Nature and limitations of Financial Statements: needs and objectives of financial Analysis. Ratio Analysis- Profitability, Activity and Financial Ratios.	15
3.	Cash flow analysis (application of AS-3) and Fund flow analysis marginal costing, cost volume analysis and multiple product analysis.	15
4.	Budgeting: Meaning nature and functions of budgeting, budgeting system in Kautilya's Economics. Preparation of different types of budgets; Fixed vs Flexible Budgeting, Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.	15
5.	Decision Process: Relevant Information and Short-Run managerial decisions - Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions - Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order. Product-Mix, Pricing Decisions. Management Reporting System: Types of Reports, Responsibility	15



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Accounting.	
Keywords/Tags: Management accounting, Ratio analysis, cash& fund flow, budgeting and budgetary control, responsibility accounting.	

Part C- Learning Resources

Text Books, Reference books, Other Resources

M.R. Agarwal - Accounting for Managers

Agarwal & Agarwal - Accounting for Managers

Agarwal, Jain & Jain - Management Accounting

डॉ. गुप्ता के. एल., डॉ. गुप्ता, एस.पी. 'प्रबंधकीय लेखांकन' साहित्य भवन पब्लिकेशन, आगरा

डॉ. गुप्ता के. एल., डॉ. गुप्ता, एस.पी. प्रबंधकीय निर्णयों हेतु लेखांकन - साहित्य भवन पब्लिकेशन, आगरा

डॉ. अग्रवाल जे.के. एवं अग्रवाल आर.के., प्रबंधकीय लेखांकन रमेश बुक डिपो, जयपुर

Suggestive Digital Platform

<https://drnishikantjha.com/booksCollection/Accounting%20for%20Managerial%20Decision%20SYBMS%202017-18.pdf>

https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/M%20C%204_4.pdf

https://books.google.com/books/about/Accounting_For_Management_Decisions_by_D.html?id=xBc3EAAAQBAJ

<https://himpub.com/product/accounting-for-managerial-decision/>

open.umn.edu/opentextbooks

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Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question (5*4 = 20) Section (B): Long Question (5*8 = 40)	60

Any remarks/Suggestions:

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Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com III rd	Session: 2025-26

Subject: Security Analysis and Portfolio Management

1. Course Code	CC32
2. Course Title	Security Analysis and Portfolio Management
3. Course Type	Core – II
4. Pre-requisite (If any)	B.com (Honours)/ B.com(Honours with Research)
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none">1. Understand the environment of investment and risk return framework.2. Analyze bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.3. Analyze equity shares using different approaches and models.4. Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.5. Understand and analyze futures and options, use various options trading strategies and critically examine various innovations in derivatives market.
6. Credit Value	5

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7. Total Marks	Max. Marks 40+60	Mini. Passing marks: 40
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Part B- Content of the Course

Total No. of Lectures- 75

Unit	Topic	No. of Lectures
1.	Introduction: The Investment environment, various investment alternatives and risk return trade off; Investment decision process; Risk aversion; Types of investors; Risk-Return analysis and impact of taxes and inflation; Types and sources of returns and risks and their measurement; Diversification and Hedging; Socially responsible investing; Ethical investing and other contemporary issues in investment management.	15
2.	Analysis of Fixed Income Securities: Bond fundamentals; Types of bonds; innovations in bond market; Valuation of bonds; Bond yields (Yield to Maturity, Yield to Call, and Realized Annual Yield); Bond price- yield relationship; Bond convexity; Malkiel Bond Theorems; Risks in bonds- interest rate risk, price risk, reinvestment rate risk, inflation risk, default risk; Analysis of risks in bonds- Bond Duration, Modified duration and their measurement; Bond portfolio management including immunized bond portfolio.	15
3.	Equity Analysis: Approaches to security valuation; Fundamental Analysis- Economy, Industry, Company Analysis (EIC framework); Equity Valuation Models (DDM, P/E Ratio model and Free Cash Flow Valuation approach); Forecasting P/E ratio. Technical Analysis: basic premise and Dow theory; types of charts and Chart patterns; Moving, average analysis; Market indicators and sock specific indicators; Odd lot theory; Efficient market hypothesis (EMH); Forms of market efficiency and their implications; Tests of different forms of market efficiency;	15

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	Assumption of Investor's rationality and its critique; Behavioural Finance- Prospect theory and behavioural biases such as Framing, Mental accounting, Regret avoidance.	
4.	Portfolio Analysis, Selection and Management: The concept and significance of portfolio; Calculation of portfolio return and risk; Risk aversion and capital allocation to risky assets and risk free asset; Optimal risky portfolio; Optimal complete portfolio; Markowitz portfolio selection model; Sharpe's single Index Model and optimal portfolio construction; Capital market theory- Capital market line (CML) and concept of market portfolio; Tobin's separation Theorem; Capital Asset Pricing Model (CAPM) and its extensions; Stock market anomalies (Size effect, Value effect, Seasonality effect, Overreaction effect); Arbitrage Pricing Theory and Multifactor Asset Pricing Models including Fama French Five factor model); Active and Passive portfolio management; Investment strategies- value investing, momentum and contrarian strategies; Portfolio performance evaluation (Sharpe index, Treynor Index, Jensen's alpha, Information ratio and Fama's decomposition measure).	15
5.	Financial Derivatives: Futures- features, types and payoffs; Pricing of financial futures (Cost of carry model); Options- features, types, styles, payoffs and valuation using Black and Scholes Model; Put call parity principle; Options trading strategies- bull spread, bear spread, straddle and butterfly spread; Exotic options and other innovations in derivatives market.	15
Keywords/Tags: Investment, risk, portfolio, equity, portfolio, option, CAPM, derivatives.		
Part C- Learning Resources		
Text Books, Reference books, Other Resources		

1. Falguni H. Pandya, Security Analysis and management publisher jaico.

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2. S. Kevin, Security Analysis and management P.H.I. Learning Ltd, Patparganj, Delhi.
3. अग्रवाल, एम. आर. प्रतिभूति विश्लेषण एवं पोर्टफोलियो प्रबंध गरिमा पब्लिकेशन जयपुर
अग्रवाल, बी.पी. प्रतिभूति विश्लेषण एवं पोर्टफोलियो प्रबंध साहित्य भवन पब्लिकेशन, आगरा
शर्मा एफ. सी. प्रतिभूति विश्लेषण एवं पोर्टफोलियो प्रबंध साहित्य भवन पब्लिशर्स एवं
डिस्ट्रीब्यूटर्स, आगरा
4. Chandra, P. (2017). Investment Analysis and Portfolio Management. Tata McGraw Hill.
Elton, E. and Gruber (2010). Modern Portfolio Theory and Investment Analysis. John Wiley and Sons

Suggestive Digital Platform/ web links

1. <https://www.cengage.co.in/book-list/print/security-analysis-and-portfolio-management-vs>
2. https://www.phindia.com/Books/BookDetail/9789391818265/security-analysis-and-portfolio-management-kevin?srsftid=AfmBOoppBIOf43ZIxJJXJiJQfoC46zpDw3iSPj8hj_F-ejyjnoybhed7
3. https://www.acecollege.in/CITS_Upload/Downloads/Books/1078_File.pdf
4. https://books.google.com/books/about/Security_Analysis_and_Portfolio_Manageme.html?id=PxGfgmseA_kC
5. https://www.schandpublishing.com/books/higher-education/commerce-management/security-analysis-portfolio-management/9789325963085/?srsftid=AfmBOop3u92SR_kLZiGTCfLhoMstWq8bk2_SXmHj1m7BQQM2UsDMb6fF
6. <https://www.vikaspublishing.com/books/business-economics/management/security-analysis-portfolio-management/9789354534836/>

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Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question (5*4 = 20) Section (B): Long Question (5*8 = 40)	60

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Any remarks/Suggestions:

Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com.III Sem.	Session: 2025-26

Subject: Consumer Behaviour

1.	Course Code	CC33	
2.	Course Title	Consumer Behaviour	
3.	Course Type	OMR- B I	
4.	Pre-requisite (If any)	M.Com. II Sem. / B.com (Honours)/ B.com(Honours with Research)	
5.	Course Learning outcomes (CLO)	On successful completion of this course, students will be able to- <ol style="list-style-type: none"> 1. To understand consumer behaviour and its relationship with marketing concepts. 2. To understand the process of consumer decision making and its application. 3. To understand the attitudebehaviour relationship and its related models. 4. To know the socio-cultural factors affecting consumer decision making. 	
6.	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

Part B- Content of the Course

Total No. of Lectures-

75

Unit	Topic	No. of Lectures
1.	Introduction: Meaning, nature scope and significance of consumer behaviour, determinants of consumer	15

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	behaviour, Consumer buying process, models of consumer behaviour, and Consumer movements in India.	
2.	Organizational Buying Behaviour and Consumer Research: Characteristics and process of organizational, buying behaviour, determinants of organizational buying behaviour, history of consumer research and consumer decision process.	15
3.	Consumer Needs and Motivations: Meaning of motivation, needs and goals, dynamic nature of consumer motivation, types and system of consumer needs, measurement of motives and development of motivational research.	15
4.	Personality and Consumer Behaviour: Concept of personality, theories of personality, personality and understanding consumer diversity, self and self-images, personal factors, affecting consumer behaviour, Indian consumers behaviour.	15
5.	Social class and Consumer Behaviour: Meaning of social class, measurement of social class, lifestyle profiles of social class, social class mobility, affluent and non-affluent consumer, selected consumer behaviour application of social class, understanding cultural and sub cultural influences on individuals norms and their role, customs, traditions and value system.	15
Keywords/Tags: Consumer behaviour, consumer research, personality, motivation, affluent and non-affluent consumer.		
Part C- e-arning Resources		

Text Books, Reference books, Other Resources

1. Schiffman, L.G. and Kanuk, L.L., 'Consumer Behavior', Pearson Education
2. Loudon, D. and Bitta, D., 'Consumer Behaviour', Tata McGraw Hill
3. Assael, H., 'Consumer Behaviour in Action', Cengage Learning

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4. Blackwell, R. D., Miniard, P. W. and Engel, J.F., 'Consumer Behaviour', Cengage Learning
5. Batra S and Kazmi S, Consumer Behaviour, Excel Books
6. Nair, 'Consumer Behaviour in Indian Perspective' Himalaya Publications.
7. डॉ. जैन, एस. सी. 'उपभोक्ता व्यवहार', कैलाश पुस्तक सदन, भोपाल
8. डॉ. श्रीवास्तव, अनुज कुमार, द्विवेदी, रजनीकांत 'उपभोक्ता व्यवहार एवं विपणन शोध', साहित्य भवन पब्लिकेशन, आगरा
9. डॉ प्रजापति, मुकेश, 'उपभोक्ता व्यवहार एवं उपभोक्ता संरक्षण'

Suggestive Digital Platform/ web links

- <https://www.sultanchandandsons.com/book/259/consumer-behaviour>
- https://backup.pondiuni.edu.in/sites/default/files/Consumer%20Behaviour200813_0.pdf
- https://ddceutkal.ac.in/Syllabus/MCOM/Consumer_Behaviour.pdf
- https://ddceutkal.ac.in/Syllabus/MCOM/Consumer_Behaviour.pdf
- https://mpbou.edu.in/uploads/files/PAPER02_Consumer_Behaviour.pdf

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Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question Section (B): Long Question	

Any remarks/Suggestions:

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Part A: Introduction

Program: Post Graduation

Class: M.Com.

Year: II

Sem.: III_d

Session: 25-26

Subject: Management

1	Course Code	CC34	
2	Course Title	Services Marketing	
3	Course type	Compulsory	
4	Pre-requisite (if any)	(Not required) Open for all	
5	Course Learning Outcomes (CLO)	<p>After successful completion of the course, the students shall be able to:</p> <ol style="list-style-type: none"> 1. Understanding basic concepts, applications, marketing mix and challenges in service marketing 2. Understanding characteristics of services that enhance customers satisfaction 3. Inculcates a service culture among students interested in a career in service sector. 4. Developing skills for effective application of service marketing strategies in different real-life marketing situations 	
6	Credit Value	5 (Theory)	
7	Total marks	Max. Marks: 100	Min. Pass marks: 40

Part B: Contents of the Course

Unit	Topics	No. of Lectures (hrs.)	Student Activities
Unit-1	<p>Services: Service Sector and Economic Growth of service sector. Significance of service sector, Service Concept, Characteristics of services and Classification of Services. Strategic issues in Service Marketing; Segmentation, and its process. Differentiation and Positioning of Services. Introduction to the concept of Seva, ethical duty (Sevā) as core value in Indian scripts and aligning it with modern service marketing principles.</p>	15	<p>Group Discussion – Students will explore traditional Indian service systems (e.g., Ayurvedic care, temple hospitality, or ancient education models) and relate their features to modern service characteristics like intangibility, personalization, and trust.</p>

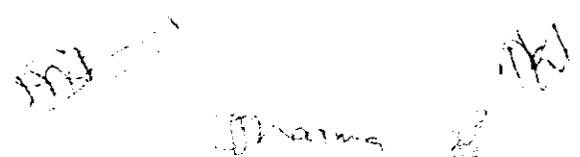
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Unit-2	Marketing Mix in Service marketing: Seven P'S, Product, Price, Place, Promotion, People, Physical Evidences and Process Decisions. Their role in business. Concept of Praja and its welfare from the Arthashastra, 7 Ps—like People (guru-shishya), Process (rituals), and Physical Evidence (ashrams, manuscripts)—emphasizing holistic experience and value delivery in Indian ethos.	15	Field activity: Visit a service industry and understand various elements of services
Unit-3	Designing of Service Strategy: Service Management Process; Internal, External and Interactive Marketing Strategies, Role of Artificial Intelligence in service sector, and its future.	20	Group Project – Develop a service strategy for a traditional Indian service (e.g., Ayurveda clinic) integrating internal, external, and interactive marketing concepts, and explore potential AI applications to enhance service dclivery.
Unit-4	Managing Service Quality and Productivity: Concept, Dimensions and Process; Service Quality Models (SERVQUAL), Applications and Limitations, Productivity in Services.	15	Case study analysis
Unit-5	Applications of Service Marketing: Marketing of Financial, Hospitality, Health, Educational and Professional Services, Marketing for Non – Profit Organizations and NGOs.	10	Field work: Visit any Service place and understand concepts of service marketing applied
Keywords/Ta gs:	Service quality, Service strategy, Segmentation, Differentiation		

Part C: Learning Resources

Textbooks, Reference Books, Other Resources

S. No.	Title of Book/Resource	Author(s)	Publisher
1	Services marketing	Zeithml, V.A. & Bitner, Mary, Jo.	Tata- McGraw- Hill Edition
2	Services marketing	Lovelock,C., Wirtz,	Pearson Prentice Hall



J., Chaterjee, J.

	Shankar, R.	Services marketing	Excel Books
4	Kautilya Arthashastra	R.P.Kangle	Motilal Banarasidass Publishing House

Suggested Digital Platforms, weblinks:

S. No.	Weblinks
1	pbsiddhartha.ac.in/LMS/eContent/SM.pdf
2	dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/General/2ServicesMarketing.pdf
3	kamarajcollege.ac.in/wp-content/uploads/Elective-II-Services-Marketing.pdf

Part D: Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive evaluation (CCE): 40 marks, University exam (UE) 60 marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation/Quizzes/Group Discussions, etc. Appropriate weightage of class attendance.	40 Marks
External Assessment: University Exam Time: 03:00 Hrs.		60 Marks
Remarks/Suggestions (if any):		

1. Assessment Modes for internal evaluation will be based on the guidelines issued by UGC on : Evaluation reforms in Higher educational Institutions Nov. 2019, and Innovative Pedagogical Approaches and Evaluation reforms 2021.
2. Internal Assessment Marks will be further distributed as per the table given in Appendix 3 of Ordinance 14 (2), as applicable from time to time.
3. The pass percentage will be 40% (Grade P) both for theory and Practicum. It is compulsory for a student to obtain minimum 40% marks in Internal assessment as well as in end-term examination separately to pass a course.

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Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com.IV Sem.	Session: 2025-26

Subject: Institutional Accounting

1.	Course Code	CC41	
2.	Course Title	Institutional Accounting	
3.	Course Type	Core -I	
4.	Pre-requisite (If any)	M.Com. III Sem.	
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to -</p> <ol style="list-style-type: none"> 1. Knowledge about the accounting system of holding company. 2. Knowledge about the preparation of final account of a banking company. 3. Knowledge about the preparation of final account of on insurance company. 4. Knowledge about the preparation of dual accounting system. 5. Knowledge about accounting system of Government. 	
6.	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

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Part B- Content of the Course

Total No. of Lectures

75

Unit	Topic	No. of Lectures
1.	Accounting for holding company(with one subsidiary company only).	15
2.	Accounting for Bank and Insurance Company (General and Life Insurance Company).	15
3.	Double Accounts System- Need, purpose, difference between single entry system and double entry system, form of presentation of final Account of Electricity, Gas, Water and Railway company. Money Inflation accounting.	15
4.	Accounting for Co-operative societies, Hotel Accounting.	15
5.	Government Accounting,(local government, municipal corporation, panchayat, colleges and universities), Human Resource Accounting (HRA).	15
Keywords/Tags: Accounting for holding company, Bank and Insurance Company, life insurance, Double Accounts System Accounting for Co-operative societies, Hotel Accounting.		

Part C- Learning Resources

Text Books, Reference books, Other Resources

1. Dr. Shukla, S.M., 'Institutional Accounting', Sahitya Bhawan Publications, Agra.
2. Krugman, P., Obstfeld, M., Melitz, M. (2017). International Economics- Theory and Policy Pearson.
3. Madura, J. (2017). International Financial Management. Cengage.
4. Mishkin, F.S. (2015). The Economics of Money Banking and Financial Markets. Pearson.
5. Dr. Agrawal, B.M., 'एडवांस अकाउंट्स', एस.चंद्र प्रकाशन, रामनगर, नई दिल्ली.
6. डॉ. शुक्ला, एम.सी. 'एडवांस अकाउंट्स', एस चंद्र प्रकाशन रामनगर, नई दिल्ली

7. डॉ. शुक्ला एस. एम. 'संस्थागत लेखांकन', साहित्य भवन पब्लिकेशंस, आगरा

Suggestive Reading/ Web Links

<https://sahityabhawanpublications.com/product/institutional-accounting-hindi-book/>

<https://dialnet.unirioja.es/descarga/articulo/7528775.pdf>

[https://www.stmaryscollegevidisha.edu.in/userfiles/Download/c09c830d-e972-4abd-942b-](https://www.stmaryscollegevidisha.edu.in/userfiles/Download/c09c830d-e972-4abd-942b-00eab0ce0b01/Institutional_Accounting(M.com)_4th_Sem.pdf)

[00eab0ce0b01/Institutional_Accounting\(M.com\)_4th_Sem.pdf](https://www.stmaryscollegevidisha.edu.in/userfiles/Download/c09c830d-e972-4abd-942b-00eab0ce0b01/Institutional_Accounting(M.com)_4th_Sem.pdf)

[https://research.rug.nl/files/82564746/Institutional_theory_and_manage-ment_accounting_research.pdf](https://research.rug.nl/files/82564746/Institutional_theory_and_management_accounting_research.pdf)

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Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question Section (B): Long Question	

Any remarks/Suggestions:

Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com.Sem. IV	Session: 2025-26

Subject: Corporate Governance Ethics and Sustainability

1.	Course Code	CC42	
2.	Course Title	Corporate Governance Ethics and Sustainability	
3.	Course Type	Core – II	
4.	Pre-requisite (If any)	M.Com. III Sem.	
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to: -</p> <ol style="list-style-type: none"> 1. Understand the concepts, need, and scope of corporate governance. 2. Apply the knowledge of board composition and corporate governance committees. 3. Analyze the need for legislation on Corporate Governance. 4. Recall the concepts of business ethics and social responsibilities. 5. Evaluate the concepts of sustainable development. 6. Evaluating emerging trends in corporate structure, strategy and culture. 	
6.	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

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Part B- Content of the Course

Total No. of Lectures-

Unit	Topics	No. of Lectures
1.	Corporate Governance: Meaning and Definition - Conceptual Framework of Corporate Governance Need-Scope - Evolution of Corporate Governance Elements of Good Corporate Governance - Corporate Governance in India-National Committees on Corporate Governance CII, Code of Desirable Corporate Governance 1998, Kumar Mangalam Birla.	15
2.	Corporate and Board Management: Board Composition - Diversity in Board - Types of Directors-Roles and Responsibilities of the Board of Directors - Functions and Powers of the Board of Directors-Chairman-CEO-Relationship between Directors and Executives - Board Committees - Various Board Committees Composition Role and Responsibilities Contribution to Board Governance Audit Committee Shareholders Grievance Committee -Remuneration Committee - Nomination Committee Corporate Governance Committee -Corporate Compliance Committee Other Committees.	15
3.	Need for Legislation of Corporate Governance: Legislative Provisions of Corporate Governance in Companies Act 2013- Corporate Governance in PSUs, Banks, and Insurance Companies.	15
4.	Business Ethics: Meaning-Definition Nature Types Sources Ethical Principles - Ethical Dilemma - Ethics and Conflicts of Interests-Factors Influencing Business.	15
5.	Sustainability: Meaning - Definition-Scope Corporate Sustainability - Sustainability Terminologies Triple Bottom Line	15

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(TBL) - Sustainable Development.
Keywords/Tags: corporate governance, board management, business ethics, sustainability, legislative provisions etc.
Part C- Learning Resources
Text Books, Reference books, Other Resources

1. C.A. Kamal Garg, Corporate Social Responsibility.
2. Dr. Agrawal L. Corporate Governance Vinod Kothari & company.
3. Dr. Sinha Pradeep Kumar Corporate social responsibility and sustainability, Nirali Prakashan Delhi.
4. Dr. S.S. Khanna, Business Ethics and Corporate Governance (Principal and Practices) S. Chand publications.

Suggestive digital platforms, web links:

5. <https://www.wileyindia.com/corporate-governance-theory-and-practice.html>
6. <https://india.oup.com/product/corporate-governance-9780198062233/>
7. https://mguntur.id/files/ebook/ebook_1605608321_e7d8c564877746f1948e.pdf
8. <https://www.phindia.com/Books/BookDetail/9789354438325/corporate-governance-in-india-das?srsId=AfmBOopjwBZYU4NICZAPIp7KO4mzC0-Bf63kmZ1f9Obui2njDixdC6tG>
9. <https://open.umn.edu/opentextbooks/textbooks/124>

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Part D- Assessment and Evaluation
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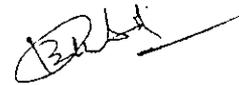
Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE):
60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation (As Per Ordinance- 14(2))	
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question Section (B): Long Question	

Any remarks/Suggestions:



Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com.Sem. IV	Session: 2025-26

Subject: Rural and Agriculture Marketing

1.	Course Code	CC43	
2.	Course Title	Rural and Agriculture Marketing	
3.	Course Type	OMR B - I	
4.	Pre-requisite (If any)	M.Com. III Sem.	
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. Knowledge about the rural marketing system 2. Knowledge about the trends of Indian rural consumer. 3. Knowledge about the marketing of agricultural producer 4. Knowledge about the marketing management and channel Strategies of rural marketing 5. Knowledge about the regulated and irregulated rural marketing of India. 	
6.	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

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Part B- Content of the Course

Total No. of Lectures 75

Unit	Topics	No. of Lectures
1.	Indian Rural Marketing: Meaning, Characteristics, Importance and Scope, Rural consumer-meaning, characteristics, modern trends, problems and rural market segmentation.	15
2.	Agricultural Marketing: Concept, Nature, Scope, Importance and Subject matter, Classification of agricultural products and their difference with manufactured goods. Problems of Agriculture market: Meaning, Components, Dimensions and Classification Market structure: Dynamics of market structure, Components of market, structure and Market forces.	15
3.	Market Management and Channel Strategy: Modern marketing management and agricultural products, Structured organized markets-commodity exchange and produce exchange, Cash market, forward dealing, Exchange market, Speculative market, Channels of distribution for consumer goods, marketing of agricultural consumer goods and agricultural raw materials.	15
4.	Rural Market in India: Regulated market. Genesis of regulated market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market. Organization of regulated market, Future of regulated and regulated markets in India. Agriculture marketing strategy.	15
5.	Marketing of farm Products: packing, packaging material Transportation- means of transportation in rural areas cost of transport. Grading and Standardization, Labelling and Warehousing-processing and selling.	15
Keywords/Tags: Indian rural marketing, channel strategy, genesis of market, farm products, market strategy, market structure, distribution channel etc.		

BRB

Part C- Learning Resources

Text Books, Reference books, Other Resources

1. Dr. Pradeep Kashyap, 'Rural Marketing'
2. Lalita Rama Krishnan, 'Cases in Rural Marketing Management'
3. डॉ. शर्मा एफ. सी. 'ग्रामीण विपणन'
4. डॉ एम. ए. सुदाती. 'Fundamental of Rural marketing'
5. जैन अशोक एवं वरुण ग्रामीण विपणन
6. सिंहमहेंद्र प्रताप भारत में ग्रामीण वितरण

Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance- 14(2)	
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question Section (B): Long Question	

Any remarks/Suggestions:

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Theory Paper.

Part A Introduction		
Program: M.Com.	Class: M.Com.IV Sem.	Session: 2025-26

Subject: International Marketing

1.	Course Code	CC44
2.	Course Title	International Marketing
3.	Course Type	OMRB-II
4.	Pre-requisite (If any)	M.Com. III Sem.
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to: -</p> <ol style="list-style-type: none"> 1. Describe concept and nature of international marketing, international marketing environment and its components, understand the process of international market segmentation, selection and positioning, and critically assess the suitability of different modes of entry into international markets. 2. Understand decisions related to international product planning and pricing. 3. Explain methods for promoting a product in foreign markets and understand issues involved with designing of international promotion strategy. 4. Describe decisions related to international channel and physical distribution strategies.

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		5. Identify and describe emerging trends and issues in international marketing.	
6	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

Part B- Content of the Course

Total No. of Lectures

75

Unit	Topics	No. of Lectures
1.	Introduction: Marine trade in ancient India and its marketing system, history of international marketing before and after independence of India. International Marketing: Meaning, Scope, Nature and Significance. International Marketing Environment- Internal and External Environment, International Market. Orientation, Identification and Selection of foreign market, Functions and qualities of an Export Manager.	15
2.	Export Organization: Meaning, affecting factors and types, Overseas Product and product planning Development: It's concept and methods, pricing and its factors, Methods of Pricing, Price quotation, Exim Policy in India.	15
3.	Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.	15
4.	International Product Planning and Pricing Decisions: Major product decisions -product quality, design, labeling, packaging, branding and product support services; Issue of product standardization vs. adaptation; International trade product life cycle; New product development. Pricing Decisions for International Markets: Factors influencing international price determination; International pricing process, policies and strategies; Delivery terms and	15

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	currency for export price quotations; Standardized vs. differentiated pricing strategies; Transfer pricing.	
5.	International Distribution Decisions: Distribution channel strategy; Different types of international distribution channels, their roles and functions; Selection and management of overseas middlemen; International distribution logistics - inventory management, transportation, warehousing, and insurance. Emerging Trends in International Marketing: International marketing through Internet; Ecological concerns in international marketing, international marketing ethics.	15
Keywords/Tags: International Marketing, direct and indirect trading, export organisation, product planning, pricing decision, distribution decision, trends in international marketing etc.		

Part C- Learning Resources

Text Books, Reference books, Other Resources

1. Prasad, L. M. 2020. Principles and Practice of Management. 10th ed. New Delhi: Sultan Chand & So
2. Dr. Agrawal Shalini- 'International Marketing'. Sahitya Bhawan Publications, Agra.
3. Philip R. Cateora- 'International Marketing'. Mcgrawhill Publications.
4. Dr. Umesh U., Dr. Indrajeet Goswami- 'International Marketing Management'.
5. डॉ. जैन एस. सी.- 'अन्तर्राष्ट्रीय विपणन' साहित्य भवन पब्लिकेशन आगरा
6. डॉ. जोशी, राकेशमोहन- 'अन्तर्राष्ट्रीय विपणन' ऑक्सफोर्ड यूनिवर्सिटी प्रेस, भोपाल
7. डॉ. सिंघई, जी. सी., मिश्रा जे. पी.- 'अन्तर्राष्ट्रीय व्यापार एवं वित्त' साहित्य भवन पब्लिकेशन, आगरा
8. डॉ. शर्मा राजेन्द्र, 'अन्तर्राष्ट्रीय विपणन', मध्यप्रदेश हिंदी ग्रन्थ अकादमी, भोपाल

Part D- Assessment and Evaluation

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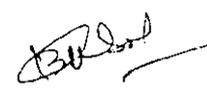
Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE):
60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance-14(2)	
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question Section (B): Long Question	

Any remarks/Suggestions:



Part A: Introduction

Program: Post Graduation Class: M.Com. Year: Sem.: Session: 25-26

Subject: Management

1	Course Code	VAC
2	Course Title	Business Ethics
3	Course type	Value-added Course (CHM)
4	Pre-requisite (if any)	No Pre-requisites
5	Course Learning Outcomes (CLO)	<p>After completing this course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Assess and examine the significant contemporary ethical issues and challenges existing in Business today. 2. Interpret the role of Business Managers and Enterprises for Societal Benefits. 3. Examine ethical dilemmas and decision-making frameworks. 4. Identify the approaches at the personal, organizational and societal levels for ethical decision-making.
6	Credit Value	2 (Theory)
7	Total marks	Max. Marks: 100 Assessment and Evaluation as per VAC Guidelines

Part B: Contents of the Course

Unit	Topics	No. of Lect./ Hrs.
Unit-1	Introduction to Business Ethics: Meaning, Definition & nature, Morals and Ethics, importance of Business Ethics, Causes of Unethical behaviour Characteristics of Ethical Problems in Management, Ethical theories; Causes of unethical behaviour; Work ethic, Values, Norms, Beliefs and Standards.	6
Unit-2	The Institutionalization of Business Ethics: Ethics and organisation, Ethics in practice- in functional areas (Like HR, Marketing, Finance), Intellectual Property rights, Code of ethics; Competitiveness, organizational size, profitability and ethics, Developing an Effective Ethics Program.	6
Unit-3	Ethical Decision-Making and Ethical Leadership:	6

2

Models of Decision making, Individual Factors: Moral Philosophies and Values, Indianism and Indian Value Systems, Servant Leadership.

Unit-4

Business Ethics and Audit: Corporate Ethics and Ethical Business Behaviour, Audit of Ethical Behaviour, Business Practices and Social Audit

Unit-5

Business Ethics and Business Development: Concept of Globalization and Global business Network, Relationship between Business, Business Ethics and Business development, Ethics in Global Economy, Marketing Ethics in Foreign Trade, Role of ethics in developing civilized Global Business.

Keywords/Tags: Business Ethics, Institutionalization of Business Ethics, Ethical Decision-making, Business development

Part C: Learning Resources

Textbooks, Reference Books, Other Resources

S. No.	Title of Book/Resource	Author(s)	Publisher
1	Business Ethics	CSV Murthy	Himalaya Publishing House
2	Ethics in Management	S.A. Sherlekar	Himalaya Publishing House
3	Business and its Environment	Davis, Kaith and Blostorn	McGraw Hills Publications
4	Business Ethics and Corporate Governance	----	ICFAI publication
5	The International Business Environment	Hamilton	Oxford Press

Suggested Digital Platforms, weblinks:

S. No.	Weblinks
1	https://onlinecourses.nptel.ac.in (Business Ethics by Prof. Susmita Mukhopadhyay, IIT, Kharagpur)
2	https://onlinecourses.swam2.ac.in (Business Ethics by Prof. Archana Vechalekar, Savitribai Phule pune University)

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