Sheth T.J. Education Society's
Sheth N.K.T.T College of Commerce &
Sheth J.T.T College of Arts (Autonomous) Thane

T.Y.B.Com (Management Studies) 2026-27

	Semester V	Credits		Semester VI	Credits
Major Mandatory	**Major 1**	(4)	**Major Mandatory**	**Major 1:**	(4)
BMS501	Marketing: Service Marketing		BMI601	Marketing: International Marketing	
BMA502	Finance: Investment analysis and portfolio management (IAPM)		BMP602	Finance: Project management (PM)	
BMH503	HR: Strategic Human resource management and human resource planning (SHRMHRP)		BMA603	HR: Human resource accounting and auditing (HRA)	
	Major 2:	(4)		**Major 2 :**	(4)
BMD504	Marketing: E-commerce and Digital marketing (ECDM)		BMS604	Marketing: Sales and Distribution Management (SDM)	
BMC505	Finance: Commodity and Derivative Market (CDM)		BMF605	Finance: Innovative Financial Services (IFS)	
BMP506	HR: Performance management and career planning (PMCP)		BMP606	HR: Human Resource Management in global perspective (HRM IN GP)	
	Major 3	(2)		**Major 3**	(2)
BMK507	IKS:Ancient Indian Management Practices and Thoughts		BMR607	Marketing: Retail Management (RM)	
			BMF608	Finance: International Finance (IF)	
			BMH609	HR: Finance for HR professionals and Compensation Management (FHRPCM)	
Major Elective BML508 / BMM509	Logistics and SCM / Business Research Methodology	(4)	**Major Elective** BMO610 / BMT611	Operation Research / Turnaround management	(4)
Minor BMI510	Industrial Law II	(4)	**Minor** BMB612	Regulatory Frame Work for Business and Society	(4)
VSC BMR511 / BME512	Corporate Communication and Public Relations / Search Engine Marketing	(2)	**SEC**		

Vision: Empowering learners through academic excellence, experiential learning and innovation

FP/CEP BMG513	FP: Project Dissertation (As per specialization)	**(2)**	**OJT BMJ613**	**OJT** (As per specialization)	**(4)**
	Total	**22**			**22**

Dr. Sujata Gada
Head of the Department

Prof. H.A. Chande
NEP Coordinator

Dr. Dilip Patil
Principal

SHETH N.K.T.T. COLLEGE OF COMM. & SHETH J.T.T. COLLEGE OF ARTS AUTONOMOUS THANE

Sheth T. J. Education Society's
Sheth N.K.T.T College of Commerce and Sheth J.T.T College of Arts, Thane (W)
(AUTONOMOUS)

Programme Name:: **B.Com (Management Studies)** Semester: **VI**
Course Category/Vertical: Marketing (Major I)
Name of the Dept: **B.Com (Management Studies)**
Course Title: **International Marketing**
Course Code: **BMI601** Course Level: 5.5
Type: Theory
Course Credit: 4
Hours Allotted: 60
Marks Allotted: 100
Course Objectives(CO): 1. Develop students' understanding of the concepts, scope, and importance of International Marketing and International Trade in the global business environment. 2. Familiarize students with the international marketing environment, cultural factors, political and legal systems, and international marketing research practices. 3. Enable students to understand and apply international marketing mix strategies including product, pricing, distribution, and promotion decisions in global markets. 4. Provide knowledge about recent developments in international marketing, international marketing planning, strategies, and global service marketing practices.
Course Outcomes (OC): (List the course outcomes) **CO1:** Students will be able to explain the concepts of international marketing and international trade. **CO2:** Students will be able to analyze the economic, political, legal, and cultural environment of international marketing. **CO3:** Students will understand to apply international marketing mix strategies in global markets. **CO4:** Students will able to evaluate international marketing plans and service marketing strategies.
The course aims to help in providing students with an understanding of global marketing concepts, international trade, and the process of entering foreign markets. It covers the international marketing environment including economic, political, legal, and cultural factors along with the importance of international marketing research. The course also focuses on international marketing mix strategies such as product, pricing, distribution, and promotion decisions in global markets. Additionally, it introduces students to international marketing planning, strategies, and the growing importance of global service marketing in today's competitive business environment.

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hrs
I	**Introduction to International Marketing & Trade** 1.1 Introduction of International Marketing: Meaning, Features of International Marketing, Need and Drivers of International Marketing, Process of International Marketing, Phases of International Marketing, Benefits of International Marketing, Challenges of International Marketing, Difference between Domestic and International Marketing, Different Orientations of International Marketing : EPRG Framework, Ways of Entering International, Concept of Globalization 1.2 Introduction to International Trade: Concept of International Trade, Barriers to Trade: Tariff and Non Tariff,	15

	Trading Blocs : SAARC, ASEAN, NAFTA, EU, OPEC	
II	**<u>International Marketing Environment and Marketing Research</u>** 1.1 International Marketing Environment: Economic Environment : International Economic Institution (World Bank, IMF, IFC) ,International Economic Integration Political and Legal Environment: Political System (Democracy, Authoritarianism, Communism), Political Risk, Political Instability, Political Intervention. Legal Systems (Common Law, Civil Law, Theocratic Law), Legal Differences, Anti Dumping Law and Import License. Cultural Environment : Concept , Elements of Culture (Language, Religion, Values and Attitude , Manners and Customs, Aesthetics and Education) , Cultural Values (Individualism v/s Collectivism) 1.2 Marketing Research: Introduction, Need for Conducting International Marketing Research, International Marketing Research Process, Scope of International Marketing Research, IT in Marketing Research	15
III	**<u>International Marketing Mix</u>** 1.1 International Product Decision: International Product Line Decisions, Product Standardization v/s Adaptation Argument, International Product Life Cycle, Role of Packaging and Labelling in International Markets, Branding Decisions in International Markets, International Market Segmentation and Targeting, International Product Positioning. 1.2 International Pricing Decision: Concept of International Pricing, Objectives of International Pricing, Factors Affecting International Pricing, International Pricing Methods, International Pricing Strategies, International Pricing Issues 1.3 International Distribution Decisions: Concept of International Distribution Channels, Types of International Distribution Channels, Factors Influencing Selection of International Distribution Channel 1.4 International Promotion Decisions: Concept of International Promotion Decision, Planning International Promotional Campaigns, Standardization V/S Adaptation of International Promotional Strategies, International Promotional Tools/Elements	15
IV	**<u>Developments in International Marketing</u>** 1.1 Introduction -Developing International Marketing Plan: Preparing International Marketing Plan, Examining International Organisational Design, Controlling International Marketing Operations, Devising International Marketing Plan. International strategies: Need for International Strategies, Types of International Strategies 1.2 International Marketing of Services: Concept of International Service Marketing, Features of International Service Marketing, Need of International Service Marketing, Drivers of Global Service Marketing, Advantages and Disadvantages of Global Service Marketing, Service Culture	15
	Total	**60**

References

- **International Marketing** – McGraw-Hill Education
- **International Marketing**: An Asian Perspective – McGraw-Hill Education
- **Global Marketing Management** – Pearson Education
- **International Marketing** – Himalaya Publishing House

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Programme Name:: **B.Com (Management Studies)**	**Semester: VI**
Course Category/Vertical: Finance (Major I)	
Name of the Dept**: B.Com (Management Studies)**	
Course Title: **Project Management**	
Course Code: **BMP602**	Course Level: 5.5
Type: Theory	
Course Credit: 04 Credit	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	

Course Objectives (CO): (List the course objectives)

1. To give a comprehensive overview of Project Management as a separate area of Management.
2. To develop analytical skills for conducting project feasibility studies including market, technical, financial, and operational analysis.
3. To enhance decision-making abilities for project selection, evaluation, and control in dynamic business environments.
4. To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of Project Management.

Course Outcomes (OC): (List the course outcomes)

CO1: After the successful completion of the course, The learner will be able to explain the fundamental concepts of project management, project life cycle, and organizational structures.

CO2. The learner acquires basic financial, technical and analytical skills relating to project management.

CO3 The learner will be able to prepare project plans, estimate costs, determine sources of finance, and apply budgeting and risk management techniques.

CO4 The learner will be able to monitor, control, and evaluate projects using modern project management tools and apply appropriate strategies for project closure and problem-solving.

The course aims to help students develop a comprehensive understanding of project management principles, processes, and practices, with special emphasis on project initiation, feasibility analysis, financial planning, risk management, and modern project management tools.

It seeks to equip learners with analytical, managerial, and decision-making skills required for effective planning, execution, monitoring, and successful completion of projects in dynamic business environments.

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**Introduction to Project Management & Project Initiation:** a) Introduction to Project Management:	15

	• Meaning/Definition of Project & Project Management, Classification of Projects, Why Project Management, Characteristics/Importance of Project Management, Need for Project Management (Objectives), History of Project Management b) Organizational Structure (Project Organization): • Meaning/Definition of Organizational Structure, Organizational Work Flow, Developing Work Integration Positions, Types of Organizational Structure, Forms of Organization, Strategic Business Units (SBU) in Project Management. c) Project Initiation: • Project Selection-Meaning of Project Selection, Importance of Project Selection, Criteria for Project Selection (Models), Types of Project Selection, Understanding Risk & Uncertainty in Project Selection • Project Manager-Meaning of Project Manager, Role of Project Manager, Importance of Project Manager, Role of Consultants in Project Management, Selecting Criteria for Project Manager • Project Planning-Importance of Project Planning, Functions of Project Planning, System Integration, Project Management Life Cycle, Conflicts & Negotiation Handling in Project Management, Planning Cycle & Master Production Scheduling	
II	**Analyzing Project Feasibility** a) Project Feasibility Analysis: • Meaning/Definition of Project Feasibility, Importance of Project Feasibility, Scope of Project Feasibility • Types of Project Feasibility- Market Feasibility, Technical Feasibility, Financial Feasibility, Economic Viability, Operational Feasibility • SWOT Analysis (Environment Impact Assessment, Social Cost Benefit Analysis) b) Market Analysis: • Meaning of Market Analysis, Demand Forecasting, Product Mix Analysis, Customer Requirement Analysis c) Technical Analysis: • Meaning of Technical Analysis, Use of Various Informational Tools for Analyzing, Advancement in the Era of E- Commerce in Project Management d) Operational Analysis: • Meaning of Operation Management, Importance of Operation Management, Operation Strategy - Levels of Decisions, Production Planning & Control, Material Management - Work Study & Method Study, Lean Operations	15
III	**Budgeting, Cost & Risk Estimation in Project Management** a) Funds Estimation in Project: • Means of Financing, Types of Financing, Sources of Finance, Government Assistance towards Project Management for Start ups, Cost Control (Operating Cycle, Budgets & Allocations), Determining Financial Needs for Projects, Impact of Leveraging on Cost of Finance b) Risk Management in Projects: • What is Risk, Types of Risk in Projects, Risk Management Process,	15

	Risk Analysis & Identification, Impact of Risk Handling Measures, Work break Down Structure, New Venture Valuation (Asset Based, Earnings Based, Discounted Cash flow Models) c) Cost Benefit Analysis in Projects • Introduction to Cost Benefit Analysis, Efficient Investment Analysis, Cash - Flow Projections, Financial Criteria for Capital Allocation, Strategic Investment Decisions	
IV	**New Dimensions in Project Management** a) Modern Development in Project Management: • Introduction to Modern Development in Project Management, Project Management Maturity Model (PMMM), Continuous Improvement, Developing Effective Procedural Documentation, Capacity Planning b) Project Monitoring & Controlling: • Introduction to Project Monitoring & Controlling, The Planning – Monitoring Controlling Cycle, Computerized Project Management Information System (PMIS), Balance in Control System in Project Management, Project Auditing – Life Cycle c) Project Termination & Solving Project Management Problems: • Meaning of Project Termination, Reasons for Termination of Projects, Process for Terminating Projects, Strategy/ Ways to Solve Project Management Problems, Project Review & Administrative Aspects, Execution Tools for Closing of Projects	15
	Total	**60**

References

- Harold Kerzer, Project Management – A System Approach to Planning, Scheduling & Controlling
- Jack.R.Meredith & Samuel.J.Mantel, Jr.,Project Management – A Managerial Approach
- Bhavesh.M.Patel, Project Management – Strategic Financial Planning, Evaluation & Control
- Prasanna Chandra – Projects: Planning, Analysis, Selection, Financing
- I.M. Pandey – Financial Management
- K.K. Chitkara – Construction Project Management- Planning, Scheduling & Controlling

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Programme Name:: **B.Com (Management Studies)**	**Semester: VI**
Course Category/Vertical: Human Resource (Major 1)	
Name of the Dept**: B.Com (Management Studies)**	
Course Title: Human Resource Accounting And Audit	
Course Code: **BMA603**	Course Level: 5.5
Type: Theory	
Course Credit: 04	
Hours Allotted: 60	
Marks Allotted: 100	
Course Objectives (CO): (List the course objectives) (1) To understand the value of human resource in organizations. (2) To understand the importance of Human Resource Accounting at National and International level. (3) To familiarize the learners with the process and approaches of Human Resources Accounting and Audit. (4) To understand the significance of Human Resource Auditing as a Tool of Human Resource Valuation.	
Course Outcomes (OC): (List the course outcomes) **CO1:** Students can understands the concepts, objectives, and importance of Human Resource Accounting (HRA) and Audit in organizations. **CO2:** Students can get acquainted with appropriate cost-based and value-based methods to measure and value human resources. **CO3:** Students will get knowledge of the process, scope, and techniques of Human Resource Audit for evaluating HR policies and practices. **CO4:** Students can analyze HR accounting and audit findings to assess organizational performance and recommend improvements	
The course aims to help students understand, measure, and evaluate human resources as valuable organizational assets. It develops their ability to assess HR practices, ensure compliance, improve workforce effectiveness, and support informed managerial decision-making.	

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**Human Resource Accounting: An Overview:** Human Resource Accounting - Meaning, Need and Objectives of HR Accounting. Historical Development of Human Resource Accounting. Cost of Human Resource Acquisition Cost, Training and Development Cost and additional Cost. Benefits and Limitations of Human Resource Accounting. Reporting of Human Resource Accounting at National Levels. Disclosures at International Level.	15
II	**Methods and Human Resource Accounting Practices in India:** Methods of Human Resource Accounting:	15

	(1) Cost of Production Approach - Concept: (i) Historical Cost Model - Meaning, Advantages and Limitations. (ii) Replacement Cost Model - Meaning, Advantages and Limitations. (iii) Opportunity Cost Meaning, Advantages and Limitations. (2) Capitalized Earnings Approach - Concept: (i) Economic Value Model - Meaning, Advantages and Limitations. (ii) Capitalization of Salary - Meaning, Advantages and Limitations. Statutory Provisions governing HR accounts. Human Resource Accounting Practices in India.	
III	**Human Resource Audit: An Overview:** Human Resource Audit - Meaning, Features, Objectives of HR Audit. Benefits and limitations of HR Audit. Need and Significance of HR Audit. Process of HR Audit Approaches of HR Audit. Principles of Effective HR Auditing. Role of HR Auditor. Methods of conducting HR Audit Interview, Workshop, Observation, Questionnaire. Components of HR Audit. HR Audit and Workforce Issues: Workforce Communication and Employee Relations, Performance Management, Compensation System, Teambuilding System	15
IV	**HR Audit for Legal Compliance and Safe Business Practices:** Areas covered by HR Audit - Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices. HR Audit as Intervention Introduction, Effectiveness of Human Resource Development Audit as an Intervention. Human Resource Audit and Business Linkages. Human Resource Auditing as a Tool of Human Resource Valuation: Introduction, Rationale of Human Resource Valuation and Auditing, Valuation of Human Resources, Issues in Human Capital Measurement and Reporting.	15
	Total	**60**

References

(1) Rao, T. V. HRD Audit: Evaluating the Human Resources Function for Business Improvement. Response Books, Sage India, New Delhi. 1999.

(2) Jomon, M. G. The effectiveness of HRD Audit as an OD Intervention. Thesis submitted to

AHRD- XLRI Fellow Program in HRD, XLRI, and Jamshedpur. 1998

(3) Human Resource Accounting: Advances in Concepts, Methods and Applications – *Eric G. Flamholtz* (Springer) – a well-known academic book on HRA models and valuation techniques.

(4) HR Audit – Evaluating the Human Resource Functions for Business Improvement – *T.V. Rao* (Response Books) – good for HR audit concepts and process.

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Programme Name:: **B.Com (Management Studies)**	**Semester: VI**
Course Category/Vertical: Marketing (Major 2)	
Name of the Dept**: B.Com (Management Studies)**	
Course Title: **Sales and Distribution Management**	
Course Code: **BMS604** Course Level: 5.5	
Type: Theory	
Course Credit: 04	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	
Course Objectives (CO): (List the course objectives) 1. To develop an understanding of the concepts, evolution, structure, and functional role of Sales Management within an organization. 2. To equip students with knowledge of market analysis, sales forecasting, quota fixation, and the principles, theories, and skills involved in effective selling. 3. To provide an understanding of distribution channels, intermediaries, and strategies for effective management and control of distribution systems. 4. To equip the students with the knowledge to assess sales and distribution performance while understanding ethical practices and emerging trends in sales management.	
Course Outcomes (CO): (List the course outcomes) **CO1 :** Learners will be able to explain the role of the sales department, evaluate different sales organization structures, and understand modern developments in sales management such as CRM and internal marketing. **CO2:**Learners will be able to analyze market conditions, apply forecasting methods, implement sales quotas, and demonstrate understanding of selling theories and strategies. **CO3:**Learners will be able to evaluate different distribution systems, manage channel conflicts, and design effective distribution channel strategies. **CO4:**Learners will be able to measure sales performance, evaluate channel efficiency, apply ethical principles, and identify new trends in sales and distribution management.	
The course aims to help learners develop comprehensive knowledge and practical understanding of sales and distribution management by equipping them with the ability to analyze market conditions, apply sales forecasting and quota techniques, understand selling theories and strategies, design and manage effective distribution channels, evaluate sales and channel performance using appropriate control measures, and adopt ethical practices and emerging trends to enhance organizational effectiveness and competitiveness in a dynamic business environment.	

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**Sales Management** Meaning - Sales, Role of Sales Department, Evolution of Sales Management, Interface of Sales with other management functions, Qualities of a Sales Manager, Sales Management – Meaning, Developments in Sales Management, Effectiveness of Efficiency, Multidisciplinary Approach, Internal Marketing, Increased use of Internet, CRM, Professionalism in Selling, Structure of Sales Organization – Functional, Product Based, Market Based, Territory Based, Combination or Hybrid Structure.	15
II	**Market Analysis and Selling** **a) Market Analysis:** Market Analysis and Sales Forecasting, Methods of Sales Forecasting, Types of Sales Quotas – Value Quota, Volume Quota, Activity Quota, Combination Quota, Factors Determining Fixation of Sales Quota, Assigning Territories to Salespeople. **b) Selling:** Process of Selling, Methods of Closing a Sale, Reasons for Unsuccessful Closing, Theories of Selling – Stimulus Response Theory, Product Orientation Theory, Need Satisfaction Theory, Selling Skills – Communication Skill, Listening Skill, Trust Building Skill, Negotiation Skill, Problem Solving Skill, Conflict Management Skill, Selling Strategies – Softsell Vs. Hardsell Strategy, Client Centered Strategy, Product-Price Strategy, Win-Win Strategy, Negotiation Strategy, Difference Between Consumer Selling and Organizational Selling, Difference Between National Selling and International Selling.	15
III	**Distribution Management** **a) Distribution**: Meaning, Importance, Role of Distribution, Role of Intermediaries, Evolution of Distribution Channels. **b) Management of Distribution Channel**: Meaning & Need, Channel Partners- Wholesalers, Distributors and Retailers & their Functions in Distribution Channel, Factors Affecting Distribution Strategy – Locational Demand, Product Characteristics, Pricing Policy, Speed or Efficiency, Distribution Cost, Factors Affecting Effective Management of Distribution Channels, Channel Design, Channel Policy, Channel Conflicts: Meaning, Types – Vertical, Horizontal, Multichannel, Reasons for Channel Conflict, Resolution of Conflicts: Methods – Kenneth Thomas's Five Styles of Conflict Resolution, Motivating Channel Members, Selecting Channel Partners, Evaluating Channels, Channel Control	15
IV	**Performance Evaluation, Ethics and Trends** **a) Evaluation & Control of Sales Performance:** Sales Performance – Meaning, Methods of Supervision and Control of Sales Force, Sales Performance Evaluation Criteria- Key Result Areas (KRAs), Sales Performance Review, Sales Management Audit **b) Measuring Distribution Channel Performance:** Evaluating Channels- Effectiveness, Efficiency and Equity, Control of Channel – Instruments of Control – Contract or Agreement, Budgets and	15

	Reports, Distribution Audit **c) Ethics in Sales Management** **d) New Trends in Sales and Distribution Management**	
	Total	**60**

References:

1. Johnston, Mark W. and Marshall, Greg W., Sales Management: Analysis and Decision Making, McGraw-Hill Education.
2. Panda, Tapan K. and Sahadev, Sunil, Sales and Distribution Management, Oxford University Press, New Delhi.
3. Still, Richard R., Cundiff, Edward W. and Govoni, Norman A. P., Sales Management: Decisions, Strategies and Cases, Pearson Education.
4. Futrell, Charles M., Fundamentals of Selling: Customers for Life through Service, McGraw-Hill Education.
5. Kotler, Philip and Keller, Kevin Lane, Marketing Management, Pearson Education.
6. Rosenbloom, Bert, Marketing Channels: A Management View, Cengage Learning.
7. Stern, Louis W., El-Ansary, Adel I. and Coughlan, Anne T., Marketing Channels, Pearson Education.
8. Stanton, William J., Etzel, Michael J. and Walker, Bruce J., Fundamentals of Marketing, McGraw-Hill Education.

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Programme Name:: **B.Com (Management Studies)** **Semester: VI**
Course Category/Vertical: Finance (Major 2)
Name of the Dept: **B.Com (Management Studies)**
Course Title: **Innovative Financial Services**
Course Code: **BMF605** Course Level: 5.5
Type: Theory
Course Credit: 4
Hours Allotted: 60
Marks Allotted: 100
Course Objectives (CO): 1. To familiarise the learners with the fundamental aspects of various issues associated with various Financial Services 2. To give a comprehensive overview of emerging financial services in the light of globalization 3. To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of financial services. 4. To provide students with an understanding of consumer finance, plastic money, and credit rating systems, including financial products, credit mechanisms, regulation, risk assessment, and consumer protection in India.
Course Outcomes: **CO1:** The students will understand the fundamental concepts and issues related to various financial services. **CO2:** The students will Analyze emerging financial services in the context of globalization. **CO3:** The students will learn concepts, functions, processes, and techniques of financial services and evaluate their role in the financial system. **CO4:** The students will learn various aspects related consumer finance, plastic money, and credit rating systems with reference to financial products, credit mechanisms, regulatory framework, risk assessment, and consumer protection in India.
The course aims to help students develop a comprehensive understanding of financial services, including traditional and emerging services, consumer finance, plastic money, and credit rating systems, and to equip them with analytical skills to evaluate financial products, regulatory frameworks, and risk management practices in the Indian and global financial environment.

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**Introduction to Traditional Financial Services** **a) Financial Services:** • Concept, Objectives/Functions, Characteristics, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector, Banking and Non-Banking Companies, Regulatory Framework **b) Factoring and Forfaiting:**	15

	• Introduction, Types of Factoring, Theoretical Framework, Factoring Cost, Advantages and Disadvantages of Factoring, Factoring in India, Factoring v/s Forfaiting, Working of Forfaiting, Benefits and Drawbacks of Forfaiting, Practical Problems. **c) Bill Discounting:** • Introduction, Framework, Bill Market Schemes, Factoring V/s Bill Discounting in Receivable Management.	
II	**Issue Management and Securitization** **a) Issue Management and Intermediaries:** • Introduction, Merchant Bankers/ Lead Managers, Underwriters, Bankers to an Issue, Brokers to an Issue **b) Stock Broking:** • Introduction, Stock Brokers, SubBrokers, Foreign Brokers, Trading and Clearing/Self Clearing Members, Stock Trading (Cash and Normal) Derivative Trading **c) Securitisation:** • Definition, Securitization v/s Factoring, Features of Securitization, Pass Through Certificates, Securitization Mechanism, Special Purpose Vehicle, Securitisable Assets, Benefits of Securitization, New Guidelines on Securitization	15
III	**Financial Services and its Mechanism** **a) Lease and Hire-Purchase:** • Meaning, Types of Lease - Finance Lease, Operating Lease, Advantages and Disadvantages of Leasing, Leasing in India, Legal Aspects of Leasing. • Definition of Hire Purchase, Hire Purchase and Installment Sale Characteristics, Hire Purchase and Leasing, Advantages of Hire Purchase, Problems of Hire Purchase. **b) Housing Finance:** • Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance, Housing Finance in India- Major Issues, Housing Finance in India – Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for Asset Liability Management System in HFC, Fair Trade Practice Code for HFC's, Housing Finance Agencies **c) Venture Capital:** Introduction, Features of Venture Capital, Types of Venture Capital Financing Stages, Disinvestment mechanisms, Venture Capital Investment process, Indian Scenario	15
IV	**Consumer Finance and Credit Rating** **a) Consumer Finance:** • Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing and Insurance of Consumer Finance, Consumer Credit Scoring, Case for and against Consumer Finance **b) Plastic Money:** • Growth of Plastic Money Services in India, Types of Plastic Cards- Credit card- Debit Card- Smart card- Add-on Cards, Performance of Credit Cards and Debit Cards, Benefits of Credit Cards, Dangers of Debit Cards, Prevention of Frauds and Misuse, Consumer Protection. Indian Scenario. • Smart Cards- Features, Types, Security Features and Financial Applications **c) Credit Rating:** • Meaning, Origin, Features, Advantages of Rating, Regulatory Framework, Credit Rating Agencies, Credit Rating Process, Credit Rating Symbols. Credit Rating Agencies in India,Limitations of Rating	15
	Total	**60**

References: Reference Books:

1. **Khan, M. Y.** – *Financial Services*, Tata McGraw Hill Education, New Delhi.
2. **Gurusamy, S.** – *Financial Services and Markets*,Vijay Nicole Imprints Pvt. Ltd., Chennai.
3. **Bhalla, V. K.** – *Management of Financial Services*, Anmol Publications Pvt. Ltd., New Delhi.
4. **Machiraju, H. R.** – *Indian Financial System*, Vikas Publishing House Pvt. Ltd., New Delhi.
5. **Pathak, Bharati V.** – *The Indian Financial System*, Pearson Education India.

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Programme Name:: **B.Com (Management Studies)**	**Semester: VI**
Course Category/Vertical: Human Resource (Major 2)	
Name of the Dept**: B.Com (Management Studies)**	
Course Title: Human Resource Management in global perspective (HRM IN GP)	
Course Code: **BMP606**	Course Level: 5.5
Type: Theory	
Course Credit: 4	
Hours Allotted: 60	
Marks Allotted: 100	

Course Objectives (CO): (List the course objectives)

1. To familiarize learners with the concept, scope, evolution, and significance of International Human Resource Management (IHRM) and its role in managing global workforce diversity and cross-cultural issues.
2. To develop understanding of global HRM functions such as international recruitment, selection, compensation, training, performance management, and international industrial relations.
3. To provide knowledge about expatriation and repatriation management, including staffing approaches, expatriate selection, challenges, and global workforce integration.
4. To analyze emerging trends, ethical issues, technological impact, and global strategic challenges influencing International HRM in multinational organizations.

Course Outcomes (CO):

CO1:
Learners will be able to explain the fundamentals of International HRM, its approaches, cross-cultural management, and comparative HRM practices in global organizations.

CO2:
Learners will be able to analyze and apply global HRM functions such as international recruitment, compensation, training, performance management, and industrial relations.

CO3:
Learners will be able to explain expatriation and repatriation processes, staffing models (PCN, HCN, TCN), and factors affecting expatriate success or failure.

CO4:
Learners will be able to assess contemporary trends and challenges in IHRM including offshoring, virtual organizations, ethics, technology, and cross-border alliances.

This course provides an understanding of **International Human Resource Management (IHRM)** and its role in managing human resources in multinational organizations. It covers global HR functions, cross-cultural management, expatriation and repatriation, and contemporary challenges such as globalization, technology, and international business ethics. The course helps learners develop the skills required to manage a diverse workforce in the global business environment.

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**International HRM – An Overview** **a)** International HRM – An Overview: • International HRM- Meaning and Features, Objectives, Evolution of IHRM, Reasons for Emergency of IHRM, Significance of IHRM in International Business, Scope/Functions • Difference between International HRM and Domestic HRM • Approaches to IHRM- Ethnocentric, Polycentric, Geocentric and Regiocentric • Limitations to IHRM • Qualities of Global Managers • Organizational Dynamics and IHRM •Components of IHRM- Cross Cultural Management and Comparative HRM • Cross Cultural Management- Meaning, Features, Convergence of Cultures, Role of IHRM in Cross Culture Management, Problems of Cross Cultural Issues in Organizations, Importance of Cultural Sensitivity to International Managers • Comparative HRM- Meaning, Importance, Difference between IHRM and Comparative HRM • Managing Diversity in Workforce • Dealing with Cultural Shock	15
II	**Global HRM Functions** • International Recruitment and Selection- Meaning- Sources of International Labour Market, Global Staffing, Selection Criteria, Managing Global Diverse Workforce • International Compensation – Meaning, Objectives, Components of International Compensation Program, Approaches to International Compensation • HRM Perspectives in Training and Development - Meaning, Advantages, Cross Cultural Training, Issues in Cross Cultural Training • International Performance Management – Meaning, Factors Influencing Performance, Criterion used for Performance Appraisal of International Employees, Problems Faced in International Performance Management • Motivation and Reward System- Meaning, Benchmarking Global Practices • International Industrial Relations – Meaning, Key Issues in International Industrial Relations, Trade Union and International IR	15
III	**Managing Expatriation and Repatriation** a) Managing Expatriation and Repatriation • Concepts of PCNs (Parent-Country Nationals), TCNs(Third-Country Nationals) and HCNs(Host-Country Nationals) • Expatriation- Meaning, Reasons for Expatriation, Factors in Selection of Expatriates, Advantages of Using Expatriates, Limitations of using Expatriates, Role of Family, the Role of Non-expatriates, Reasons for Expatriate Failure, Women and Expatriation, Requirements/Characteristics of Effective Expatriate Managers • Repatriation- Meaning, Repatriation Process, Factors affecting Repatriation Process, Role of Repatriate, Challenges faced by Repatriates	15
IV	**International HRM Trends and Challenges** • Emerging Trends in IHRM • Off Shoring – Meaning, Importance, Off Shoring and HRM in India • International Business Ethics and IHRM – Meaning of Business Ethics, Global Values, International Corporate Code of Conduct, Criminalization of Bribery, Operationalizing Corporate Ethics of HR in Overall Corporate Ethics Programme • Managing International Projects and Teams- Meaning, How Projects are Managed across the World and Challenges in Managing International Projects across the World • HR in MNCs – Industrial Relations in MNCs • Role of Technology on IHRM • IHRM and	15

	Virtual Organization- Meaning and Features of Virtual Organization, Difference between Virtual Organization and Traditional Organization, Managing HR in Virtual Organization • Growth in Strategic Alliances and Cross Border Mergers and Acquisitions- Impact on IHRM • Knowledge Management and IHRM	
	Total	**60**

References

1. Peter J. Dowling, Marion Festing, Allen d. Engle Sr: International Human Resource Management, 5th Edition, Cengage Learning
2. P. L. Rao: International Human Resource Management, Text and Cases, Excel Books
3. Peer J. Dowling, Denice E. Welch and Randall S. Schuler (1999): International Human Resource Management, Managing People in a Multinational Context', South Western College Publishing.
4. Chris Brewster, Paul Sparrow and Guy Vernon, International Human Resource Management, The Universities Press
5. A.V.Phatak: International Dimensions of Management, Cincinnati, South Western College
6. Peter J. Dowling, Marion Festing, Allen D. Engle, International Human Resource Management, Thomson Learning.
7. Dennis R. Briscoe, Randall S. Schuler, International Human Resource Management: Policy and Practice for the Global Enterprise, Psychology Press
8. S C. Gupta: International Human Resource Management- Text and Cases, MacMillan Publishers

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Programme Name:: **B.Com (Management Studies)**	**Semester: VI**
Course Category/Vertical: Marketing (Major 3)	
Name of the Dept: B.Com (Management Studies)	
Course Title: Retail Management	
Course Code: **BMR607**	Course Level: 5.5
Type: Theory	
Course Credit: 2	
Hours Allotted: 30	
Marks Allotted: 50	
Course Objectives (CO): (List the course objectives) 1. To familiarize the students with retail management concepts and operations and provide understanding of retail management and types of retailers 2. To develop an understanding of retail management terminology including merchandize management, store management and retail strategy and create awareness about emerging trends in retail management.	
Course Outcomes : **CO1:** Learner will gain an understanding of the concept of retail management and its operations, as well as an understanding of retail management and the types of retailers. **CO2:** Learner will procure an understanding of retail management terminology, including merchandise management, store management and retail strategy, and will be aware of the latest trends in the retail industry.	
The course aims to help students develop a clear understanding of retail management concepts, retail formats, merchandising, store operations, and retail strategies. It also creates awareness about emerging trends in the retail industry, enabling learners to apply theoretical knowledge to practical retail situations.	

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**Introduction to Retail Management and Retail Consumer & Strategy** • Meaning, Significance & Scope of Retail Management • Organized and unorganized Retailing & Multichannel Retailing and E-tailing • Emerging Trends in Retailing-IT in retail,franchising,FDI in retailing, Green retailing and Airport retailing • Types of Retail Shopper & Changing Profile of retail shopper • CRM in Retail	15

	• Retail Strategy – Meaning & Steps • Store Location – types of retail store location, Factors Affecting Selection	
II	**Merchandise & Pricing and Store Operations & Layout** • Concept of Merchandising & Merchandise Planning • Buying Function – Meaning & Cycle • Concept of Private Labels and lifestyle merchandise – Basic Understanding • Retail Pricing Strategies (EDLP, Skimming, Penetration, Leader Pricing) • Retail Store Operations & 5 S's • Store Design – Meaning & Principles • Store Layout – Types • Digital Signage –Features and areas	15
	Total	**30**

References

- Michael Levy & Barton A Weitz, "Retailing Management", Tata Mc Graw Hill
- Gibson G. Vedamani, "Retail Management Functional Principles and Practices", Jaico Publishing House, Mumbai.

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Programme Name: **B.Com.(Bachelor of Management Studies)**	**Semester: VI**
Course Category/Vertical: Finance (Major 3)	
Name of the Dept: **B.Com.(Bachelor of Management Studies)**	
Course Title: **International Finance**	
Course Code: **BMF608**	Course Level: **5.5**
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives To understand international financial systems, foreign exchange markets, and exchange rate mechanisms. To develop skills in international financial decision-making, risk management, and capital budgeting.	
Course Outcomes (CO): **CO1: Students will be able to analyze exchange rates, global financial markets, and related financial instruments.** **CO2: Students will be able to evaluate international investment decisions and manage foreign exchange risks effectively.**	
Description of the course: (Including but not limited to) This course introduces the fundamentals of International Finance, covering foreign exchange markets, exchange rate systems, global financial markets, and international monetary frameworks. It also focuses on foreign exchange risk management, international capital budgeting, taxation, and project appraisal in a global business environment**.**	

Syllabus: NEP 2020 w.e.f 2026-27

Module No.	Content	Hours
I	**Module 1:** **(1) Fundamentals of International Finance:** (a) Introduction to International Finance: Meaning/Importance of International Finance, Scope of International Finance, Globalization of the World Economy, Goals of International Finance, The Emerging Challenges in International Finance. (b) Balance of Payment: Introduction to Balance of Payment, Accounting Principles in Balance of Payment, Components of Balance of Payments, Balance of Payment Identity, Indian Heritage in Business, Management, Production and Consumption. (c) International Monetary Systems: Evolution of International Monetary System, Gold Standard System, Bretton Woods System, Flexible Exchange Rate Regimes – 1973 to Present, Current Exchange Rate Arrangements, European Monetary System, Fixed and Flexible Exchange Rate System. (d) An introduction to Exchange Rates: Foreign Bank Note Market, Spot Foreign Exchange Market, Exchange Rate Quotations: Direct and Indirect Rates; Cross Currency Rates; Spread and Spread %, Factors Affecting Exchange Rates. **(2) Foreign Exchange Markets, Exchange Rate Determination and Currency Derivatives:**	15

	(a) Foreign Exchange Markets: Introduction to Foreign Exchange Markets, Structure of Foreign Exchange Markets, Types of Transactions and Settlement Date, Exchange Rate Quotations and Arbitrage, Forward Quotations (Annualized Forward Margin). (b) International Parity Relationships and Foreign Exchange Rate: Interest Rate Parity, Purchasing Power Parity and Fishers Parity, Forecasting Exchange Rates (Efficient Market Approach, Fundamental Approach, Technical Approach, Performance of the Forecasters), Global Financial Markets and Interest Rates (Domestic and Offshore Markets, Money Market Instruments). (c) Currency and Interest Rate Futures: Introduction to Currency Options (Option on Spot, Futures and Futures Style Options), Futures Contracts, Markets and the Trading Process, Hedging and Speculation with Interest Rate Futures, Currency Options in India.	
II	**Module 2:** **(1) World Financial Markets and Institutions and Risks:** (a) Euro Currency and Bond Markets: Introduction to Euro Currency Market, Origin of Euro Currency Market, Euro Bond Market (Deposit, Loan, Notes Market), Types of Euro Bonds, Innovation in the Euro Bond Markets, Competitive Advantages of Euro Banks, Control and Regulation of Euro Bond Market. (b) International Equity Markets and Investments: Introduction to International Equity Market, International Equity Market Benchmarks, Risk and Return from Foreign Equity Investments, Equity Financing in the International Markets, Depository Receipts – ADR, GDR, IDR. (c) International Foreign Exchange Markets: Meaning of International Foreign Exchange Market, FERA v/s FEMA, Scope and Significance of Foreign Exchange Markets, Role of Forex Manager, FDI v/s FPI, Role of FEDAI in Foreign Exchange Market. (d) International Capital Budgeting: Meaning of Capital Budgeting, Capital Budgeting Decisions, Incremental Cash Flows, Cash Flows at Subsidiary and Parent Company, Repatriation of Profits, Capital Budgeting Techniques – NPV. **(2) Foreign Exchange Risk, Appraisal and Tax Management:** (a) Foreign Exchange Risk Management: Introduction to Foreign Exchange Risk Management, Types of Risk, Trade and Exchange Risk, Portfolio Management in Foreign Assets, Arbitrage and Speculation. (b) International Tax Environment: Meaning of International Tax Environment, Objectives of Taxation, Types of Taxation, Benefits towards Parties doing Business Internationally, Tax Havens, Tax Liabilities. (c) International Project Appraisal: Meaning of Project Appraisal, Review of Net Present Value Approach (NPV), Option Approach to Project Appraisal, Project Appraisal in the International Context, Practice of Investment Appraisal.	15
Total Hours		**30**

References:

- **Apte, P. G. – International Financial Management**
- **Madura, Jeff – International Financial Management**
- **Eun, Cheol S. & Resnick, Bruce G. – International Financial Management**
- **Shapiro, Alan C. – Multinational Financial Management**
- **Levi, Maurice D. – International Finance**
- **Bhalla, V. K. – International Financial Management**

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Programme Name:: **B.Com (Management Studies)**	**Semester: VI**
Course Category/Vertical: Human resource (Major 3)	
Name of the Dept: **B.Com (Management Studies)**	
Course Title: **Finance for HR professionals and Compensation Management**	
Course Code: **BMH609**	Course Level: 5.5
Type: Theory	
Course Credit: **02**	
Hours Allotted: **30**	
Marks Allotted: **50**	
Course Objectives (CO): (List the course objectives) • The course aims to help students understand compensation and wage management systems. • The course aims to help students develop knowledge of incentive plans, wage theories and recent trends in compensation	
Course Outcomes (OC): (List the course outcomes) **CO1:** Learners will be able to explain compensation plans and wage systems. **CO2:** Learners will be able to analyze modern compensation practices and trends.	
This course provides an understanding of compensation management, including compensation plans, wage theories, incentive systems, and pay structures. It also explains the role of HR professionals in designing fair compensation systems and highlights recent trends such as competency-based pay, broadbanding, and e-compensation in organizations.	

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**Compensation Plans and HR Professionals** • Meaning, Objectives of Compensation Plans, Role of HR Professionals in Compensation Plans, Types of Compensation: Financial and non-financial, Factors Influencing Compensation • Compensation Tools: Job based and Skill based, Models: Distributive Justice Model and Labour Market Model, Dimensions of Compensation • 3 Ps Compensation Concept, Benefits of Compensation: Personal, Health and Safety, Welfare, Social Security • Pay Structure: Meaning, Features, Factors, Designing the Compensation System, Compensation Scenario in India.	15
II	**Incentives, wages, compensation and recent trends** • Incentive Plans – Meaning and Types: Piecework, Team, Incentives for Managers and Executives, Salespeople, Merit pay, Scanlon Pay, Profit Sharing Plan, ESOP,	15

	Gain Sharing, Earning at Risk plan, Technology and Incentives. Prerequisites of an Effective Incentive System • Wage Differentials: Concepts, Factors contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials, Elements of a Good Wage Plan. • Theories of Wages: Subsistence Theory, Wage Fund Theory, Marginal Productivity Theory, Residual Claimant Theory, Bargaining Theory. Compensation for Special Groups: Team Based pay, Remunerating Professionals, Contract Employees, Corporate Directors, CEOs, Expatriates and Executives. • Recent Trends: Golden Parachutes, e-Compensation, Salary Progression Curve, Competency and Skill based, Broad banding and New Pay, Cafeteria approach – Features, Advantages and Disadvantages.	
	Total	**30**

References

• Gary Dessler, Biju Varkkey, Human Resource Management, Pearson, 12th edition
• Mick Marchington and Adrian Wilkinson, Human Resource Management at Work – People Management and Development- IIIrd Edition,
• Shashi K. Gupta, Rosy Joshi, Human Resource Management, Kalyani Publishers
• Gary Dessler, Framework for HRM, 3rd Edition, Pearson Education
• Ashwathappa, Human Resource Management
• Luis.R.Gomez, David.B.Balkin, Robert. L. Cardy, Managing Human Resources – IVth Edition, (Eastern Economy Edition)
• Milkovich, George T, Newman J.M, Compensation, Tata Mc Graw Hill.
• Henderson, R.O, Compensation Management, Pearson Edition .
• BD Singh, Compensation and Reward Management, Excel Books.
• Karen Permant, Joe Knight, Financial Intelligence for HR Professionals
• Sharma A.M, Understanding Wage system, Himalaya Publishing House, Mumbai.

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Programme Name: **B.Com (Management Studies)** **Semester: VI**
Course Category/Vertical:Major (Elective)
Name of the Dept: **B.Com (Management Studies)**
Course Title**: Operation Research**
Course Code: **BMO610** Course Level: 5.5
Type: Theory
Course Credit: 4 credits
Hours Allotted: 60 Hours
Marks Allotted: 100 Marks
Course Objectives: 1. To help students to understand operations research methodologies 2. To help students to solve various problems practically 3. To make students proficient in case analysis and interpretation
Course Outcomes: After successful completion of this course, students will be able to: CO1: Understand the basic concepts, scope, and applications of Operations Research in decision-making as well as Formulate and solve Linear Programming Problems using graphical and simplex methods. CO2: Apply Assignment and Transportation models to optimize resource allocation and cost minimization problems. CO3: Analyse and solve Network Analysis problems including shortest path, minimum spanning tree, and project scheduling (PERT/CPM). CO4: Solve Sequencing problems to determine optimal job order and minimize processing time and apply basic concepts of Game Theory to analyze competitive situations and determine optimal strategies.
Operations Research (OR) is a quantitative and analytical approach to decision-making that focuses on optimizing resources and improving organizational efficiency. This course introduces fundamental concepts and techniques of Operations Research

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours
I	**Introduction to Operations Research and Linear Programming** **a) Introduction To Operations Research** • Operations Research - Definition, Characteristics of OR, Models, OR Techniques, Areas of Application, Limitations of OR. **b) Linear Programming Problems: Introduction and Formulation** • Introduction to Linear Programming • Applications of LP • Components of LP • Requirements for Formulation of LP Problem • Assumptions Underlying Linear Programming • Steps in Solving LP Problems	15

	• LPP Formulation (Decision Variables, Objective Function, Constraints, Non Negativity Constraints) **c) Linear Programming Problems: Graphical Method** • Maximization & Minimization Type Problems. (Max. Z & Min. Z) • Two Decision Variables and Maximum Three Constraints Problem • Constraints can be "less than or equal to", "greater than or equal to" or a combination of both the types i.e. mixed constraints. • Concepts: Feasible Region of Solution, Unbounded Solution, Redundant Constraint, Infeasible Solution, Alternative Optima. **d) Linear Programming Problems: Simplex Method** • Only Maximization Type Problems. (Only Max. Z). No Minimization problems. (No Min. Z) • Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations) • All Constraints to be "less than or equal to" Constraints. ("Greater than or Equal to" Constraints not included.) • Concepts : Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources, Percentage Utilization of Resources, Decision for Introduction of a New Product. **Note:** 1. Surplus Variable, Artificial Variable and Duality to be covered only at Conceptual level for Theory Questions only and not included in Numerical. 2. Sensitivity Analysis including Profit Range and Capacity Range is not included.	
II	**Assignment and Transportation Models** **a) Assignment Problem – Hungarian Method** • Maximization & Minimization Type Problems. • Balanced and Unbalanced Problems. • Prohibited Assignment Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Assignment Problems. • Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization. **b) Transportation Problems** • Maximization & Minimization Type Problems. • Balanced and Unbalanced problems. • Prohibited Transportation Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Transportation Problems. • Initial Feasible Solution (IFS) by: a. North West Corner Rule (NWCR) b. Least Cost Method (LCM) c. Vogel's Approximation Method (VAM) • Maximum 5 x 5 Transportation Matrix. • Finding Optimal Solution by Modified Distribution (MODI) Method. (u, v and Δ) • Maximum Two Iterations (i.e. Maximum Two Loops) after IFS.	15
III	**Network Analysis** **a) Critical Path Method (CPM)** • Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity, • Construction of a Network Diagram. Node Relationship and Precedence Relationship.	15

	• Principles of Constructing Network Diagram. • Use of Dummy Activity • Numerical Consisting of Maximum Ten (10) Activities. • Critical Path, Sub-critical Path, Critical and Non-critical Activities, Project Completion Time. • Forward Pass and Backward Pass Methods. • Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float and Interfering Float **b) Project Crashing** • Meaning of Project Crashing. • Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities. Cost Slope of an Activity. • Costs involved in Project Crashing: Direct, Indirect, Penalty and Total Costs. • Time – Cost Trade off in Project Crashing. • Optimal (Minimum) Project Cost and Optimal Project Completion Time. • Process of Project Crashing. • Numerical Consisting of Maximum Ten (10) Activities. • Numerical based on Maximum Four (04) Iterations of Crashing **c) Program Evaluation and Review Technique (PERT)** • Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b). • Expected Time (te) of an Activity Using Three Time Estimates. • Difference between CPM and PERT. • Numerical Consisting of Maximum Ten (10) Activities. • Construction of PERT Network using tevalues of all Activities. • Mean (Expected) Project Completion Time. • Standard Deviation and Variance of Activities. • Project Variance and Project Standard Deviation. • 'Prob. Z' Formula. • Standard Normal Probability Table. Calculation of Probability from the Probability Table using 'Z' Value and Simple Questions related to PERT Technique. • Meaning, Objectives, Importance, Scope, RORO/LASH	
IV	**Sequencing and Theory of Games** **a) Job Sequencing Problem** • Processing Maximum 9 Jobs through Two Machines only. • Processing Maximum 6 Jobs through Three Machines only. • Calculations of Idle Time, Elapsed Time etc. **b) Theory of Games** • Introduction • Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, Maximin, Maximax, Saddle Point. • Types of Games. • Numericals based on: Two Person Zero Sum Games - Pure Strategy Games (Saddle Point available)	15
	Total	**60**

References:

1. Programming Language, Brian W.Kernighan and Denis M.Ritchie, PHI 2nd Edition 1998
2. Mastering C K R, Venugopal, Tata McGrawHill , 6th Edition, 2007
3. Programming with C , K R Venugopal, Tata McGrawHill, 6th Edition 2007
4. Let us C, Yashwant P. Kanetkar, BPB Publication
5. Programming in ANSI C, E.Balagurusamy, Tata McGrawHill, 7th Edition , 1982

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Programme Name:: **B.Com (Management Studies)**	**Semester: VI**
Course Category/Vertical: Major (Elective)	
Name of the Dept**: B.Com (Management Studies)**	
Course Title: **Turnaround Management**	
Course Code: **BMT611**	Course Level: 5.5
Type: Theory	
Course Credit: 4	
Hours Allotted: 60	
Marks Allotted: 100	

Course Objectives (CO): (List the course objectives)

1. To uunderstand the fundamental concepts of business, various business organizations, and strategies for business growth and survival.
2. To examine the concept, causes, symptoms, and remedial measures of industrial sickness and the role of stakeholders in revival.
3. To study turnaround management strategies and modern techniques such as TQM, BPR, Kaizen, and process mapping for organizational improvement.
4. To analyze emerging business models, leadership roles, and managerial skills required for successful turnaround and organizational change.

Course Outcomes :

CO1: Learners will be able to explain the basic concepts of business and evaluate different strategies for business growth and sustainability.

CO2: Learners will be able to identify causes and symptoms of industrial sickness and assess measures taken for revival of sick industries.

CO3: Learners will be able to apply turnaround management strategies and modern management tools for improving organizational performance.

CO4: Learners will be able to analyze emerging business practices and demonstrate leadership and decision-making skills in turnaround situations.

. The course covers the fundamentals of business, including types of business organizations and strategies for growth and survival. It also focuses on industrial sickness, its causes, symptoms, and measures for revival. Further, it explains turnaround management strategies, modern business practices, and leadership skills required for organizational change and recovery.

Syllabus: NEP 2020 w.e.f 2026-27

Unit No.	Content	Hours

I	**Introduction to Business** Meaning, Definition, Features, Importance, Symptoms, Types of Business Organization. Different approaches for Growth and Survival. • Internal Strategies • External Strategies • Survival Strategies	**15**
II	**Industrial Sickness** Meaning and Internal /External Reasons of Industrial Sickness • Symptoms of Industrial Sickness • Measures to Overcome Sickness by Government and Stakeholders • Role of BIFR in Sick Industries	**15**
III	**Turnaround Management Strategies** Turnaround – Meaning, Definition, Indicators of Successful Turnaround • TQM and Restructuring. • Selling of a sick unit • BPR - Meaning, Definition, Elements, Need, Implications - Approaches (Reengineering Team, BPR Leader, Process Owner, Kaizen, Flow Chart, 5S principles, Process Mapping)	**15**
IV	**Business Scenario, Leadership and Turnaround Management** Features, Advantages, Disadvantages, Types and Present Status of: • Outsourcing • Networking • Franchising • Free lancing • Self-Financing • Start up Outfitting the Management Team, Personal Characteristic, Focusing on Present Operations, Focus on Needs in Turnarounds, Styles of Decision Making in the Turnaround Process, Organizational Change. Quality in the Managerial Process, Dilemma of Management, Turnaround Management as a Skill.	**15**
	Total	**60**

References

1. Bibeault, D. B. (1999). *Corporate turnaround: How managers turn losers into winners.* Washington, DC: Beard Books.
2. Slatter, S., & Lovett, D. (2004). *Corporate turnaround: Managing companies in distress.* London: Penguin Books.
3. Hammer, M., & Champy, J. (2003). *Reengineering the corporation: A manifesto for business revolution.* New York: Harper Business.
4. Oakland, J. S. (2014). *Total quality management and operational excellence: Text with cases.* London: Routledge.
5. Kotler, P., & Keller, K. L. (2016). *Marketing management* (15th ed.). New Delhi: Pearson Education.

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Programme Name: **B. Com (Management Studies)**	**Semester: VI**
Course Category/Vertical: Minor	
Name of the Dept**: B. Com (Management Studies)**	
Course Title: Regulatory Frame Work for Business and Society	
Course Code: **BMB612**	Course Level: 5.5
Type: Theory	
Course Credit: 04	
Hours Allotted: 60	
Marks Allotted: 100	

Course Objectives (CO): (List the course objectives)

1. To introduce students to the regulatory framework governing foreign exchange transactions in India and to understand the roles of RBI, Central Government and enforcement authorities under FEMA.
2. To provide knowledge about the regulatory structure of the securities market in India and the role of SEBI in protecting investor interests and regulating the securities market.
3. To familiarize students with environmental protection laws in India and the role of international conventions in addressing environmental issues and promoting sustainable development.
4. To develop understanding of data protection laws in India and the regulatory framework governing digital personal data, privacy rights and responsibilities of organizations handling personal data.

Course Outcomes (OC): (List the course outcomes)

CO1: Students will be able to identify the key provisions of FEMA, distinguish between FEMA and FERA, and recognize the roles of RBI and enforcement authorities in regulating foreign exchange transactions.

CO2:Students will be able to describe the structure, powers and functions of SEBI and analyze the regulatory framework governing securities markets and investor protection mechanisms.

CO3: Students will be able to outline the provisions of environmental legislation and recognize the importance of international environmental agreements in environmental protection.

CO4: Students will be able to identify the rights of data principals, responsibilities of data fiduciaries, and the regulatory mechanisms governing digital personal data protection.

The course aims to help students develop an understanding of the legal and regulatory framework governing financial markets, foreign exchange transactions, environmental protection and digital data protection in India. It familiarizes students with important laws such as the Foreign Exchange Management Act (FEMA), Securities and Exchange Board of India (SEBI) Act, Environment Protection Act, and the Digital Personal Data Protection Act. The course enables students to understand the roles of regulatory authorities, compliance requirements, enforcement mechanisms, and emerging legal challenges in areas such as environmental sustainability and digital data governance.

Syllabus: NEP 2020 w.e.f 2025-26

Unit No.	Content	Hours
I	**Foreign Exchange Management Act, 1999 (FEMA)** Objective, FEMA vs. FERA, Person Resident in India, Current and Capital Account Transactions, Person authorized to deal in foreign exchange, Powers granted to RBI, Role of Central Government, Role of Directorate of Enforcement (ED) under FEMA, Regulations under FEMA Related to FDI, Imports and exports, Penalties, Adjudication Mechanism and Compounding of Offences, Procedure for Appeals.	15
II	**Securities and Exchange Board of India Act, 1992** Definitions, Establishment and Composition of Securities and Exchange Board of India, Powers and Functions of the Board, Prohibition of Manipulative and Deceptive Practices, Penalties and Adjudication, Securities Appellate Tribunal.	15
III	**Environment (Protection) Act, 1986** Meaning, Need and Importance, Objectives, Sustainable Development, Definitions, Power of Central Government, Prevention and Control of Environmental Pollution, Offences and Penalties, Stockholm Environmental Conventions, Rio Earth Summit, Montreal Protocol, Kyoto Protocol.	15
IV	**Digital Personal Data Protection (DPDP) Act, 2023** Obligations of Data fiduciary - Rights and duties of Data Principal - Special provision and exemptions - Data Protection Board of India - Powers, Function and Procedure - Appeals and ADR – Penalties - The Schedule	15
	Total	**60**

References:

1. Foreign Exchange Management Act Manual, Taxmann.
2. Guide to FEMA, Taxmann Publications.
3. Securities and Exchange Board of India – https://www.sebi.gov.in
4. Environmental Law and Policy in India, Oxford University Press.
5. Environmental Law, Eastern Book Company
6. Information Technology Law and Practice, Universal Law Publishing.

Scheme of Examination

Course with Credit	External Examination	Internal Examination	Total
Credit 4	60 marks	40 marks	100 marks
Credit 2	30 marks	20 marks	50 marks