



## LESSON PLAN

### M.Com. Sem. I

#### MC 101 MANAGEMENT THEORIES AND PRACTICES (DSC)

Sr. No.	Detail	Month	Method
1.	Management Process; Meaning, Nature, Scope and Functions of Management. Development of Management Thought; F.W. Taylor and Scientific Management, Contribution of Henry Fayol in Management, Hawthorne Experiments and Human Relations Management, Contribution of Peter F. Drucker in Management, Systems Theory of Management and Behavioral Scientists & Situational Theory of Management. Schools of Management Thought; Empirical Approach, Human Relations Approach, Social Systems Approach, Socio-technical Systems Approach, Decision Theory Approach, Systems Approach and Contemporary Situational Approach.	4 weeks	PPT/ Lecture/ Videos
2.	Planning: Concept, Process, Type, Importance, Mission and Objectives, Strategic and Operational Plans, Planning and Premises and Forecasting. Decision making: types of Decision, Process of decision making, Models & Issues.	3 weeks	PPT/ Lecture/ Videos
3.	Fundamentals of Organising, Design of Organisation structure, forms of Organisation structure, Authority and Responsibility, Conflict and Coordination. Fundamentals of Staffing, Recruitment and selection, training and Development, Performance Appraisal	3 weeks	PPT/ Lecture/ Videos
4.	Fundamentals of Directing: Concept, principles, Direction and Supervision, Techniques, Motivation: Concept and Theories, Leadership; Concept and Theories, Communication: Concept, Process, types, Barriers.	2 weeks	PPT/ Lecture/ Videos
5.	Fundamentals of Controlling: concept, function, types and process, Operational Control techniques: Financial Control, Budgetary Control, Break-even Analysis, Responsibility Analysis, Internal Audit, Quality Control, ABC Analysis, PERT/CPM, Economic Order Quantity Overall Control Techniques: Financial Ratio Analysis, Control through ROI, Management and Social Audit, HRA, MIS.	2 weeks	PPT/ Lecture/ Videos

### MC 102 BUSINESS ENVIRONMENT(DSC)

<b>Sr.No.</b>	<b>Detail</b>	<b>Month</b>	<b>Method</b>
1.	Business Environment; Nature and Importance, Interaction Matrix of different Environment Factors, Environmental Scanning, Economic Planning in India, Objectives, Strategies and Problems of Economic Planning, Privatization, Globalization, Disinvestment in Public Sector Units, NITI Ayog,	2 weeks	PPT/ Lecture/ Videos
2.	Fiscal Policy, Monetary Policy, Industrial Policy, Industrial Licensing Policy, Foreign Trade Policy.	3 weeks	PPT/ Lecture/ Videos
3.	Industrial sickness, Development and Protection of Small-Scale Industry. The Environment(Protection) Act, Right to Information Act.	2 weeks	PPT/ Lecture/ Videos
4.	Foreign Investment, Types of Foreign Investment, Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), FDI in India, Balance of Trade and Balance of Payment, Structure of BOP, Disequilibrium in BOP.	3 weeks	PPT/ Lecture/ Videos
5.	Regulatory framework of WTO, its Basic Principles and Charter, Provisions relating to Preferential Treatment to Developing Countries, Regional Groupings, Anti- dumping Duties and other NTBs.	2weeks	PPT/ Lecture

### MC 103 MANAGERIAL ECONOMICS

<b>Sr.No.</b>	<b>Detail</b>	<b>Month</b>	<b>Method</b>
1.	Objectives of a firm; Objectives of a firm in microeconomics, Principles in Managerial decision analysis, Definition of Micro-Macro Economics, scope, merits-demerits, Paradox of Micro Economics, Distinction between Micro and Macro Economics. Demand Analysis; Theories in Demand, types, factors influencing demand, Elasticity of Demand – Concept, meaning, types, measurement, influencing factors, importance.	2 weeks	PPT/ Lecture/ Videos
2.	Economic forecasting and planning; Need and methods of economic forecasting for national	2 weeks	PPT/ Lecture/

	planning, Economic forecasting and planning of business, need and methods, Techniques of forecasting demand - Survey and Statistical methods. Production Analysis; Concepts, Types of cost, Cost curves, Cost – Output relationship in the short run and in the long run, LAC curve, Law of Variable Proportions, Economies of scale, Diseconomies of scale, the profit maximization objective and conditions of firms in short and long run equilibrium.		Videos
3.	Price determination under different market conditions; Market Structure – Concept, meaning, characteristics, classification of Market, Price determination and firm equilibrium under different market structures, Pricing- types, cost pulls, going rate, Imitative, Marginal cost, Pioneering, Transfer pricing Price Discrimination; Definition, concept, meaning, types, conditions, Dumping and socio – economic consideration in pricing.	3 weeks	PPT/ Lecture/ Videos
4.	Business Cycles; Concept, meaning, causes, phases of business cycles, economic effects on production distribution and employment, remedies demand pull v/s cost push Inflation, Cobweb, Theories of business cycles Monetary and Fiscal Policies; Meaning and objectives of monetary and fiscal policies, role and impact on economic development, concept of sustainable development, consumption and its inclusive growth.	3 weeks	PPT/ Lecture/ Videos
5.	Profit Management; Concept, nature and measurement of profit, concept of risk & uncertainty, Risk, uncertainty and innovations, Theories of profit, Profit planning and forecasting, Profit policies Profit Measurement: Determinants of Short-Term & Long-Term Profits, Measurement of Profit, Break Even Analysis – Meaning, assumptions, determination of BEA, Limitations, Uses of BEA in Managerial decisions.	3 weeks	PPT/ Lecture/ Videos

#### MC 104 STATISTICAL ANALYSIS FOR DECISION MAKING(DSC)

Sr.No.	Detail	Month	Method
1.	Measurements of central tendency, dispersion, skewness and kurtosis.	3 weeks	PPT/ Lecture/ Videos
2.	Regression analysis and correlation analysis (Two variables only).	2 weeks	PPT/ Lecture/ Videos

	Index Numbers: Meaning, construction of index numbers, problem in the construction of index numbers, Price, Quantity and Value Indices.		PPT/ Lecture/ Videos
3.	Probability Theory: Probability, Classical Probability, Relative frequency Probability and Subjective Probability. Addition and multiple theorems of probability and Bay's Theorem. Probability distribution. Binomial distribution. The Poisson distribution and the Normal distribution.	3 weeks	PPT/ Lecture/ Videos
4.	Statistical Inferences; Testing of Hypotheses and Estimation, Sampling Distributions and Procedure of Testing Hypotheses Hypothesis Testing: Large and small sample tests (Z test, T test)	4 weeks	PPT/ Lecture/ Videos
5.	F-test and Non-Parametric Test: Chi-square, run test, Sign test, Median test, Rank Correlation test, Kruskal- Wallis Test	3 weeks	PPT/ Lecture/ Videos

#### **MC 105 TAXATION LAWS AND ADMINISTRATION(DSC)**

<b>Sr.No.</b>	<b>Detail</b>	<b>Month</b>	<b>Method</b>
1.	Meaning, concepts, Latest Provisions, Agriculture Income, Basis of Charges	2 weeks	PPT/ Lecture/ Videos
2.	Income from Salary. Income from House Property.	3 weeks	PPT/ Lecture/ Videos
3.	Profits and Gains from Business or Profession. Capital Gains. Income from Other Sources.	4 weeks	PPT/ Lecture/ Videos
4.	Set-off and Carry Forward of Losses, Tax Deductions and Collection at Source. Advance Payment of Tax. Income Tax Authorities. Procedure of E-filing.	3 weeks	PPT/ Lecture/ Videos
5.	Assessment of Individual – Computation of Taxable Income and Tax Liabilities of Individual. Assessment of Companies – Computation of Taxable Income and Tax Liabilities of Companies	3 weeks	PPT/ Lecture/ Videos

**MC 106 CORPORATE LEGAL FRAMEWORK(DSC)**

<b>Sr. No.</b>	<b>Detail</b>	<b>Month</b>	<b>Method</b>
<b>1.</b>	<p>Company and Its Forms; Meaning and Kinds of Companies, One Person Company and listed companies. Distinction between body corporate and company, characteristics of company, classification of different types of companies. Companies Act-2013; Scope and Application of the Companies Act. Administrative Structure as per Provisions of Companies Act. Meaning and distinction between public and private company, provisions regarding conversion of company from one class to another. provisions regarding conversion of private company into public company and vice-versa. Concept of lifting of the Corporate Veil. Formation of Company; Promotion of Company, Meaning of Promoters, Kinds of Promoters, Functions, duties &amp; liabilities of promoters, procedure for incorporation and commencement of corporate business.</p>	4 weeks	PPT/ Lecture/ Videos
<b>2.</b>	<p>Memorandum of Association; Meaning, clauses of memorandum, different forms of memorandum as per Section 4(6) of the Companies Act-2013 Schedule-1, provisions regarding alteration of clauses of memorandum. Articles of Association; Meaning, Contents of the Articles of Association, different forms of articles as per Section 5(6) of the Companies Act-2013 Schedule-1, Alteration of Articles, Distinction between memorandum and articles of association and their binding effects, Constructive Notice of Memorandum and Articles of Association and the Doctrine of Indoor Management, Doctrine of Ultra-vires. Prospectus; Meaning, requirements and contents of prospectus, provisions regarding effect of omission and mis-statements in prospectus, advertisement of prospectus including explanations about shelf prospectus and red herring prospectus, book building and listing of securities. Credit Rating and Insider Trading; Meaning of Credit Rating, advantages of credit rating, different credit rating agencies in India and role of credit rating agencies in India. Meaning &amp; impact of Insider Trading and provisions under Companies Act regarding Insider Trading.</p>	1 week	PPT/ Lecture/ Videos
<b>3.</b>	<p>Different Types of Securities; Different types of securities including shares and debentures. Meaning and nature of Shares, Share Capital, and stock. Provisions regarding purchase and loan of own shares by company, provisions regarding buying- back of own securities. Provisions regarding issue of shares at premium and discount, Concepts including pre-emption rights, sweat equity and right issue. Provisions regarding issue and redemption of preference shares, further issue of capital, and conversion of loans into capital. Allotment, Transfer and Transmission of Shares; Principles and provisions regarding allotment, penalties and return of allotment. Meaning of transfer of shares and provisions regarding transfer of shares of companies including listed companies and when company is winding-up. Meaning of transmission of shares, Distinction between transfer and transmission of shares and provisions regarding nomination and lien of shares. Dematerialization; Meaning of dematerialization, brief understanding of Dematerialization Act, regulating mechanism of NSDL and CDSL and provisions regarding Demat Trading.</p>	2 weeks	PPT/ Lecture/ Videos
<b>4.</b>	<p>Membership of Company; Different conditions of becoming member for shareholder and other members. Modes and process of getting membership, rights and liabilities of members and termination of membership including provisions when surrender of shares. Meetings and Proceedings; Provisions regarding different kinds of meetings including Statutory Meeting, Annual General Meeting, Extra-ordinary General Meeting, Meeting convened by National Company Law Tribunal, meetings of creditors, directors, debenture-holders and other meetings, requirements of valid meetings. Meaning and different types of resolutions and procedure for preparing minutes of the proceedings. Securities and Exchange Board of India; Role of SEBI and provisions under Companies Act with regard to issue of prospectus, transfer of shares, transmission of shares, listed companies, memorandum and articles of association, meetings and proceedings, insider trading and other provisions.</p>	3 weeks	PPT/ Lecture/ Videos

5.	<p>Managerial Personnel; Conditions for appointment of key Managerial Personnel including Chief Executive Officer or Managing Director, Company Secretary, Whole-Time Directors and Chief Financial Officer.</p> <p>Key Highlights of Indian Companies Act-2013; Provisions regarding Class action suits for Shareholders, power for Shareholders, Women empowerment in the corporate sector,</p> <p>Corporate Social Responsibility, National Company Law Tribunal, Fast Track Mergers, Cross Border Mergers, Prohibition on forward dealings and insider trading, number of Shareholders, Limit on Maximum Partners, One Person Company, Articles of Association, Electronic Mode usage, Indian Resident as Director, Independent Directors, Serving Notice of Board Meeting, Duties Of Director defined, Liability on Directors and Officers, Rotation of Auditors, Prohibition of Auditors from performing Non-Audit Services and Rehabilitation and Liquidation Process.</p> <p>Consumers Protection Act-1986; Significance of the Act, Consumer Organizations and Consumers Disputes Redressal agencies and their jurisdictions as per the provisions of the Act.</p> <p>Competition Act-2002; Meaning, Anti-competition agreements, types of agreements, Role of Competition Commission of India and provisions regarding competition.</p>	3 weeks	PPT/ Lecture/ Videos
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## M.COM 2<sup>ND</sup> SEMESTER

### MC 201 CORPORATE FINANCIAL ACCOUNTING (DSC)

S.no.	Details	Month/Weeks	Method
1	Accounting for issue, forfeiture and re- issue of shares. Accounting for issue and redemption of debentures.	4 weeks	PPT/ Lecture/ Videos
2	Final Accounts of Companies. Cash Flow Statement. Accounts of Banking Companies.	4 weeks	PPT/ Lecture/ Videos
3	Accounting issues related to Amalgamation in the nature of merger and purchase. Capital reduction/ Internal Reconstruction of Companies.	4 weeks	PPT/ Lecture/ Videos
4	Accounting for Holding and Subsidiary Companies. Accounts Related to Liquidation of Companies.	3 weeks	PPT/ Lecture/ Videos
5	Investment Accounts. Fund Flow Statement.	3 weeks	PPT/ Lecture/ Videos

### MC 202 HUMAN RESOURCE MANAGEMENT(DSC)

S.no.	Details	Month	Method
1	Introduction to HRM: Concept, Nature, Scope and Objectives of Human Resource Management, Human resource environment and environment scanning, Recent trends in human resource management, the human resource management model, Human capital management	4 weeks	PPT/ Lecture/ Videos
2	Internal & External Mobility of Employees: Recruitment: Meaning, Factors, Sources, Process and Methods of Recruitment, Prerequisite of a good Recruitment Policy. Selection: Meaning, Steps, Factors, Cost-benefit analysis of Selection Career Planning: Objectives, Features and Importance, Stages of Career Planning, Career Anchors. Promotion: Types, Purpose, Principles of Promotion, Bases of Promotion. Transfer: Reasons, Types of Transfer, Essentials of a good Transfer Policy. Demotion: Causes and Principles. External Mobility, Outplacement, Internal and External Outplacement, Outsourcing HR	4 weeks	PPT/ Lecture/ Videos
3	Human Resource Development: Need, Benefits, Methods of Training, Evaluation of a Training Programmes, General principles of Training. Performance Appraisal: Objectives, Process, Methods, Legal issues associated with performance appraisal	4 weeks	PPT/ Lecture/ Videos
4	Concept of Wage and Salary: Principles of wage and salary administration, Methods of wage payment, Process of wage and salary determination. Industrial Relations: Approaches to Industrial Relations, Causes, Suggestions. Collective Bargaining: Methods of collective bargaining, Process, Tactics, Advantages and Limitations.	3 weeks	PPT/ Lecture/ Videos
5	Social Security & Labour Welfare: Workers' Participation in Management: Levels of Management participation, Methods/ Schemes of Workers' participation in Management. Social security in India, Scope, Types of Social security and welfare programmes, non-monetary welfare measure. Employee Discipline: Characteristics of a sound disciplinary system, Common causes of indiscipline in an organisation, Disciplinary procedure, Ways of handling grievances.	3 weeks	PPT/ Lecture/ Videos

### MC 203 CORPORATE FINANCE AND POLICY(DSC)

S.no.	Details	Month	Method
1	Financial Management: Introduction to Financial Management, nature, significance, objectives and Scope of financial management, functions of finance executive in an organizations and recent developments in financial management. The goal of a Firm, Role of Financial Manager.	4 weeks	PPT/ Lecture/ Videos
2	Financial Planning and Policy: Need & importance of financial Planning; tools of financial planning, financial Planning process,	4 weeks	PPT/ Lecture/ Videos

	drafting a financial plan; Financial forecasting; meaning, benefits and techniques of financial forecasting; Sources of finance.		PPT/ Lecture/ Videos
3	Investment Decision Policy: Nature, significance and types of capital budgeting decisions; factors influencing capital expenditure decisions, Evaluation criteria, Capital budgeting process; Principles of cash flow estimation; Estimation of cash flows; Capital budgeting techniques- ARR, Payback period, Discounted Payback Period (DPB), Net Present value (NPV), Equivalent Annual NPV, and Internal rate of return (IRR) and Profitability index; Capital budgeting decision under risk and uncertainty; capital expenditure control.	4 weeks	PPT/ Lecture/ Videos
4	Working Capital Management and Control: Concept and types of working capital; Operating cycle and cash cycle; Estimation of working capital requirement; Approaches of working capital financing; Determinants of working capital; Components of working capital management; Cash management- Baumol's Model and Miller-Orr Model of managing cash; Receivables management- dimensions of credit policy, credit analysis and evaluation of credit policies; Inventory management.	3 weeks	PPT/ Lecture/ Videos
5	Dividend Policy: Issues in dividend decision; Dividend rate and dividend yield; Theories of relevance and irrelevance of dividend in firm valuation -Pure residual theory, Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory, dividend; Types of dividend policies in practice-Pure residual policy, constant rupee dividend policy, constant dividend pay-out policy and smooth stream dividend policy.	3 weeks	PPT/ Lecture/ Videos

### MC 204 MARKETING MANAGEMENT(DSC)

S.no.	Details	Month	Method
1	Introduction to Marketing Management; Meaning of marketing, its nature, importance and scope. Evolution of Marketing, Marketing concepts including market place, market space, marketers, prospects, offering, brand offering, value, satisfaction, channels, networks and Customers Relationship Management.	4 weeks	PPT/ Lecture/ Videos



	<p>Marketing Process. Meaning and functions of marketing management.</p> <p>Strategic Marketing Planning and Mix; Levels of planning and basic elements of strategic marketing planning, Steps in Marketing Planning, Components of Marketing Plan, Marketing Organization and its evolution, Product Market Growth Matrix, Boston Consulting Group's (BCG)Matrix, Developing the Marketing Mix, Marketing Mix in context to Marketing Planning and Strategies, Choice of Optimum Marketing Mix, Value Creation and Value Delivery, Marketing Interface with other functional areas and ethics in marketing. Marketing Environment and Market Segmentation; Meaning of Marketing Environment, environmental scanning (micro and macro levels) and environmental analysis. Meaning of Market Segmentation, need and benefits of segmentation. Selection process of target market, criteria and bases for segmentation, profiling of business segments, profitability evaluation and targeting segments selection, positioning and target marketing and Values and Lifestyles (VALS) segmentation system.</p>		
2	<p>Buyer Behaviour; Meaning, importance, modes, characteristics and buying motives. Consumer decision making process, types of buyer behaviour, stages in buying decision process, consumer socialization, family life cycle, lifestyle marketing, business markets and buying behaviour, characteristics of business markets, factors influencing business buyers and organizational buying process. Product Decision; Product hierarchy and levels of product, classification of products, product decisions including individual product decisions in relation to branding, packaging, labeling and servicing, product line decisions and product mix decisions. Brand and co-brand strategy, Product differentiation. New Product Development and Product Life Cycle; Need for new products, product development process and diffusion &amp; adoption process. Meaning and concept of product life cycle, stages in product life cycle and marketing strategies.</p>	4 weeks	PPT/ Lecture/ Videos
3	<p>Services Marketing; Meaning, importance, characteristics and reasons for growth of services marketing. Marketing Mix in services</p>	4 weeks	PPT/ Lecture/ Videos

	<p>marketing.</p> <p>Pricing Decisions; Meaning and 5Cs Framework of Pricing Decision, Factors influencing Pricing Decisions, Steps of Pricing procedure, price and terms of sale. Pricing Strategies. Distribution Decisions; Different channels of distribution and their importance, levels and functions of channels, types of intermediaries, criteria for selection of channels for customers and business markets and channel design, power, conflicts and control.</p>		PPT/ Lecture/ Videos
4	<p>Marketing Communication; Meaning and components of promotion mix, Integrated Marketing Communication process, Factors determining promotion mix, Push and Pull Promotion Mix Strategies, advertising and effective advertising programme, consumers &amp; trade sale promotion and public relations. Personnel Selling and Sales Management; Meaning of personnel selling and role of sales person, salesmanship, qualities and traits of successful sales person, Attention, Interest, Desire, Action, Satisfaction (AIDAS) Theory of Selling, Selling process and sales management. Customers Relationship Management; Meaning and factors of Customers Relations and Customers Relationship Management, Customer Delight and Dissatisfaction, strategies for building relationships, Customers Relationship Management (CRM), Customers Interaction Management (CIM) and Electronic Customers Relationship Management (e-CRM).</p>	3 weeks	PPT/ Lecture/ Videos
5	<p>Direct Marketing; Meaning and modes of direct marketing, distinction between business and consumer marketing, need for consumer distribution, types of direct marketing, Four factors Framework and limitations of direct marketing.</p> <p>E-Marketing; Meaning, usage, evolution, types and marketing mix in e-marketing. Advantages and limitations of e-marketing. New Horizons in Marketing; Holistic Marketing, Brand building, Customer focus in context to task and framework, experimental marketing and Blue Ocean strategy.</p>	3 weeks	PPT/ Lecture/ Videos

**MC 205 RESEARCH METHODOLOGY AND DATA SCIENCE(DSC)**

<b>S.no.</b>	<b>Details</b>	<b>Month</b>	<b>Method</b>
1	Introduction of Research: Meaning, characteristics, objectives, nature, scope, significance, limitations, role of research in decisions making, types, criteria of good research and ethics in research; The research process -- steps in research process; Defining the research problem— problem defining process, consideration in selecting a research problem; Research design— definition, Types, components and significance.	4 weeks	PPT/ Lecture/ Videos
2	Data collection and Processing: Meaning of data, types of data; secondary data--advantages, disadvantages, criteria for evaluating secondary data, secondary in Indian context; Primary data—meaning, methods of collection of primary data- survey, observation, case study and experiment; Questionnaire—types, guidelines for preparing questionnaire, steps in designing the questionnaire, essential of good questionnaire and difference between schedule and questionnaire; Processing of data—editing, coding, classification, tabulation, and presentation by way of diagrams and graphs.	4 weeks	PPT/ Lecture/ Videos
3	Sampling and Attitude Measurement: Sampling—meaning of sampling, census Vs sampling; Sampling merits, demerits and suitability of census method; Principles of sampling, merits, demerits, Characteristics of good sampling, key term in sampling, methods of sampling—probability and non-probability, determination of sample size, sampling errors and non-sampling errors: Concept of attitude, measurement and scaling; Types of scales-nominal, ordinal, interval and ratio scales, various types of scaling techniques, reliability and validity of scales.	4 weeks	PPT/ Lecture/ Videos
4	Hypothesis and Data Analysis: Hypothesis-meaning, characteristic, sources, hypothesis testing procedure, Type-I and Type- II errors, Application of mean, dispersion, skewness, kurtosis, Correlation. Application of Z-test, t-test, F-test, Chi-square test and ANOVA; Introduction to SPSS-- data entry and descriptive statistics	3 weeks	PPT/ Lecture/ Videos
5	Multivariate Analysis and Report Writing: Factor Analysis. Regression; simple and	3 weeks	PPT/ Lecture/

	multiple. Discriminant analysis. Structural Equation Modelling including Smart PLS Structural Equation Modelling. Report writing; Significance of Report-Writing; Steps in Report Writing, Layout of the Research Report; Types of Report, Mechanics of Writing a Research Report; Precautions for writing Research Report.		Videos
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### MC206: CORPORATE GOVERNANCE AND BUSINESS ETHICS (DSC)

S.no.	Details	Month	Method
1	Introduction Corporate Governance: Concept; Meaning; Theories – Agency, Stewardship, Stakeholder, Resource Management, Political; Models – Anglo American, the UK, Japanese and Indian; Case Studies of Major Corporate Frauds. Internal Institutions (Directors, Managers, CEO, CFO and Shareholders) and External Institutions (Auditors, Legal Environment, Political Environment and Market) of Corporate Governance. Recommendations of Important Committees on Corporate Governance at Global Level. Impact of Corporate Governance on the Financial Performance of Companies.	4 weeks	PPT/ Lecture/ Videos
2	Development of Corporate Governance in India: Regulatory framework of corporate governance-board composition, board diversity, board independence, chairman/CEO duality, board committees, disclosures and transparency, CEO and CFO certification and certificate of auditor on compliance of corporate governance regulations. SEBI Guidelines and clause 49 of listing agreement. Corporate governance in Public Sector Undertaking, Corporate governance in financial sector like banks and insurance companies.	4 weeks	PPT/ Lecture/ Videos
3	Corporate Social Responsibility: Corporate Social Responsibility - Concept, Models, Importance. Provisions of Company Act 2013 for CSR. CSR and Corporate Strategy. CSR and Sustainable Development. CSR and Philanthropy in the context of Bhagvad Gita. CSR and Gandhian principle of trusteeship.	4 weeks	PPT/ Lecture/ Videos
4	Introduction to Business Ethics: Concept of Ethics, Business Ethics, Theories of Business Ethics, Objectives, Nature, Significance, Ethical	3 weeks	PPT/ Lecture/ Videos

	Dilemma in Business. Ethical Issues in Business, Code of Ethics. Values and Ethics. Ethics and Law. Business Ethics from Indian perspective - the Bhagwad Gita, Gandhi and Buddhism. Spirituality and Governance.		PPT/ Lecture/ Videos
5	Ethics in Functional Areas of Business: Ethics in Finance, Ethics in Human Resource Management, Ethics in Marketing, Business Ethics and Consumer Protection. Business Ethics and Environment Protection. Whistle Blowing and Insider Trading.	3 weeks	PPT/ Lecture/ Videos

### MC-GE-I ORGANISATIONAL BEHAVIOUR AND DEVELOPMENT(GE)

S.no.	Details	Month	Method
1	Conceptual Foundations of Organisation Theory and Behaviour: Organisational Theories - Classical, Neo-classical and Contemporary; Authority, Power, status, formal and informal structure; Bureaucratic structure; Boundary Less organisation; Flat and Tall structures; Impact of Environment on Organisational Design . Organisational Behaviour (OB)-concept, determinants, models; challenges and opportunities of OB; Transaction cost; Disciplines contributing to the field of OB; Individual Behaviour- Foundations of individual behaviour, values, attitudes, personality, and emotions ; Perceptual process and Learning ; Management assumptions about people-McGregor's Theory X and Theory Y, Chris Argyris behaviour patterns.	4 weeks	PPT/ Lecture/ Videos
2	Group Decision making and Communication: Concept and nature of decision making process; Individual versus group decision making; Nominal group technique and Delphi technique; communication effectiveness in organisations; Feedback, Improving Inter-personal Communication- Transactional Analysis and Johari Window.	4 weeks	PPT/ Lecture/ Videos
3	Organizational Climate; Meaning and Factors Creating Organizational Climate, Impact of Organizational Climate on Behaviour of Individuals and Groups, Organizational Climate and Involvement or Participation of Organizational People and Management Role in Creating Organizational Climate. Organizational Change; Meaning of Organizational Change, Objectives of Planned	4 weeks	PPT/ Lecture/ Videos

	Change, Human Reactions to Change, Resistance to Change including theory of Kurt Lewin, Overcoming Resistance to Change and Process of Planned Change.		
4	Conflict Management in Organizations; Meaning of Conflicts in the Organizations, Functional and Dis-functional aspects of Conflicts, Different Levels of Conflicts including Individual Level Conflicts, Intra-group Conflicts, Inter-group Conflicts, Intra-organizational Conflicts and Inter-organizational Conflicts. Conflict Management Initiatives. Organizational Effectiveness; Differences between individual and organizational interests and their causes, Factors of Organizational Effectiveness, Impact of Integration Between Individual and Organizational Goals on Organizational Effectiveness.	3 weeks	PPT/ Lecture/ Videos
5	Organisational Culture, Organisational Development and Stress Management: Concept and determinants of organisational culture, creating sustaining and changing organisational culture. Managing misbehaviour at work- Aggression and Violence, Sexual abuse, Substance abuse, Cyberslacking. Organisational Development- concept, values, and intervention techniques. Individual and organisational stressors; consequences of stress on individual and organisation; management of stress	3 weeks	PPT/ Lecture/ Videos

### M.Com. Sem. III

#### MC301 ADVANCED COST ACCOUNTING (DSC)

Sr.No.	Detail	Month	Method
1.	Nature and Scope of Cost Accounting; Introduction, meaning of cost accounting, scope of cost accounting, objectives of cost accounting, advantages of cost accounting, financial accounting v/s. cost accounting, limitations of cost accounting, general principles of cost accounting, cost system characteristics of an ideal cost system, installations of a cost system Cost Terms and Purposes; Cost in general, cost objectives, cost system, cost behaviour pattern, variable cost and fixed cost, shut down cost, average cost, total cost, product cost, period cost, product cost, fringe cost.	3 weeks	PPT/ Lecture/ Videos
2.	Classification of Cost; Preparation of Statement of	3	PPT/

	Cost. Inventory Planning, Control and Costing: Techniques of Inventory Control; Level Setting, Economic Order Quantity, Just- in Time Inventory System, ABC Analysis, VED Analysis and Perpetual Inventory System, Methods of Valuing Material Issues.	weeks	Lecture/ Videos
3.	Accounting for Pay-Roll: Methods of Wage Payment and Incentive Plans. Overheads Allocation, Apportionment, Re-apportionment and Absorption.	3 weeks	PPT/ Lecture/ Videos
4.	Reconciliation of Cost and Financial Accounts; Need for Reconciliation, Reasons for disagreement between the profits disclosed by financial accounts and cost accounts. Service or Operating Costing; Transport Costing, Hospital Costing, Hotel Costing and Power House Costing. Contract Costing; Recording of Cost value and profit of contract.	3 weeks	PPT/ Lecture/ Videos
5.	Process Costing; Features of Process Costing, Application of Process Costing, Elements of Production Cost, Process Losses, Inter-process Profits. Standard Costing and Variance Analysis: Meaning of Standard Costing, Preliminaries to the cost of Standard cost, Analysis of Material, Labour, Overheads and Sales Variance.	3 weeks	PPT/ Lecture/ Videos

**MC 302: INTERNATIONAL FINANCIAL MANAGEMENT  
AND POLICY (DSC)**

<b>Sr.No.</b>	<b>Detail</b>	<b>Month</b>	<b>Method</b>
1.	Significance and contemporary issues in International Financial Management. Cross- border investment decisions – concept and types. Green field investment Vs. cross-border mergers and acquisitions. Valuations techniques – Net Present Value Model and Adjusted Net Present Value Model. Risks in cross-border investment decisions. Foreign Direct Investment: Concept, Types, Theories, Significance, Limitations, FDI trends and Policy in India.	2 weeks	PPT/ Lecture/ Videos
2.	Trade and Development, Significance of International Trade, Theories of International Trade - including gravity model theory. Free trade Vs. Protection. Trade barriers and non- trade barriers and their implications. India's Trade Policy. Balance of trade and balance of payment- Concepts, Components of balance of payment; disequilibrium and remedial steps.	2 weeks	PPT/ Lecture/ Videos

3.	Concept and Rationale Levels of regional economic integration- free trade, custom union, economic union, common market, political union. Trade creation and trade diversion effects. Regionalism Vs. Multilateralism. India's trade and economic relations with SAARC, BIMSTEC, ASEAN, EU, GCC and BRICS.	3 weeks	PPT/ Lecture/ Videos
4.	Foreign Exchange Market – Functions, International Payment, Transactions in the foreign exchange market, Exchange control objectives, Exchange rate systems. Convertibility of rupee. Devaluation- Approaches, Significance and Devaluation of Indian rupee. Terms of Trade- Concepts, Measurement, Importance and Limitations.	3 weeks	PPT/ Lecture/ Videos
5.	Currency Forward Market, Currency Future Market, Currency Options Market, Currency Call Options, Currency Put Options and Financial Swaps.	2weeks	PPT/ Lecture/ Videos

#### MC303: FINANCIAL INSTITUTIONS AND MARKETS (DSC)

Sr.No.	Detail	Month	Method
1.	Introductory: Nature and role of financial system – Financial System and financial markets. An economic analysis of financial system in India. Indian financial system – A critical analysis. Financial Markets: Money and capital markets. Money market Instruments: Call money, treasury bills, certificates of deposits, commercial bills, trade bills, etc. Capital market: Government securities market, Industrial security market, Role of SEBI – and overview; Recent developments National Depository Securities Ltd. (NDSL), Market- Makers.	2 weeks	PPT/ Lecture/ Videos
2.	Money Market Institutions: Central bank: Functions and its role in money creation, Commercial banks; Present structure.	2weeks	PPT/ Lecture/ Videos
3.	Introduction to International and Multinational banking. Non- Banking Institutions: Concept, role of financial institutions, sources of funds, Functions and types of non-banking financial institutions.	2 weeks	PPT/ Lecture/ Videos
4.	Mutual Funds: The evaluation of mutual funds, regulation of mutual funds (with special reference to SEBI guidelines), Performance evaluation, Design and marketing of mutual funds scheme; Latest mutual fund schemes in India – An overview. Evaluating of mutual funds. Merchant Banking: Concept, function, growth, government policy regarding Merchant banking business and future of merchant banking in	2 weeks	PPT/ Lecture/ Videos



	India.		
5.	Changing Role of Financial Institutions: Role of banking, financial sector reforms, financial and promotional role of financial institutions, universal banking; concept and consequences.	3 weeks	PPT/ Lecture/ Videos

### MC304 (a): MANAGEMENT CONTROL TECHNIQUES (DSE)

Sr. No.	Details	Month	Method
1.	Introduction to Accounting: Management Accounting as a field of Accounting. The concepts of Management Accounting-objective; Nature and Scope. Financial Accounting, Cost Accounting and Management Accounting Account's position as a member of the management team.	4 weeks	PPT/ Lecture/ Videos
2.	Financial Statement Analysis: Ratio Analysis, Accounting Plan and Responsibility Centres: Meaning and significance of Accounting, Responsibility Centre-Cost centre, profit centres, and investment centres, problem of transfer pricing, Objective and determinants of Responsibility Centres.	3 weeks	PPT/ Lecture/ Videos
3.	Analysis of Fund Flow Statement and Cash Flow Statements.	2 weeks	PPT/ Lecture/ Videos
4.	Budget and Budgetary Control: Definition of budget, Essentials of budgetary Control, Kinds of budgets-operating budget, Master Budget Flexible budget, Budgetary control, Zero Base Budgeting and Performance budgeting.	2 weeks	PPT/ Lecture/ Videos
5.	Marginal costing and Break-even analysis: Concept of marginal cost, Practical application of Marginal costing: Marginal costing and Pricing, Cost-Volume-Profit analysis. Break-even analysis: Assumptions and practical application of Break-even-analysis: Decision regarding sales-mix, make or buy and discontinuation of a product line, Marginal costing versus Direct Costing Reporting to Management: Objects of Reporting, Reporting needs of different management levels, Types of report, modes of reporting to different levels of management.	4 weeks	PPT/ Lecture/ Videos

**MC305(a): DIGITAL MARKETING AND E-COMMERCE (DSE)**

<b>Sr. No.</b>	<b>Details</b>	<b>Month</b>	<b>Method</b>
1.	Introduction to Digital Marketing :Evolution of digital Marketing, Traditional vs Digital Marketing, Digital Marketing Channels, Digital Marketing Plan, Digital Marketing Strategy, Digital Marketing Application and Benefits, Digital Marketing in India.	1 week	PPT/ Lecture/ Videos
2.	The Consumer and Digital Marketing: Consumer Behaviour on internet, Impact of Digital Technology on Consumer Behaviour, Attributes of online buying behavior, Marketing Intelligence from user's online data understanding consumer demands, brand building on web.	2 weeks	PPT/ Lecture/ Videos
3.	Social Media Marketing: Social Networking, Objectives of Social Media Strategy , Building social media strategy, Types of Social media marketing , Facebook marketing , LinkedIn marketing, Instagram marketing , You tube Marketing, Twitter Marketing,	2 weeks	PPT/ Lecture/ Videos
4.	Emerging Platforms of digital marketing: E-mail marketing, Mobile marketing, Video Marketing, Artificial intelligence and virtual Reality in Digital Marketing. Emerging Platforms of digital marketing: E-mail marketing, Mobile marketing, Video Marketing, Artificial intelligence and virtual Reality in Digital Marketing.	1 week	PPT/ Lecture/ Videos
5.	Introduction to E-Commerce: Meaning of electronic commerce, business applications of e-commerce, comparison with traditional commerce. Business Models in E-Commerce-e-shops, e-procurement, e-auctions, value chain integrators, information brokerage, telecommunication, collaboration platforms, etc.; Electronic payment system; E-Banking-Concept, operations, online fund transfer-RTGC, ATM, etc.,	3 weeks	PPT/ Lecture/ Videos

**MC306 (b): STRATEGIC HUMAN RESOURCE MANAGEMENT (DSE)**

<b>Sr. No.</b>	<b>Details</b>	<b>Month</b>	<b>Method</b>
1.	Introduction: Evolution of Strategic Human Resource Management (SHRM); HR, SHRM & Corporate Strategy; Challenges in SHRM; Resource based view of a firm; Investment perspective of SHRM; HR architecture; HR competencies.	2 weeks	PPT/ Lecture/ Videos
2.	HR Strategies: Importance of HR in strategy formulation, Strategic approach to HR functions (planning, acquisition, training, development, reward and compensation);	2 weeks	PPT/ Lecture/ Videos

	Managing workforce diversity.		
3.	SHRM in Practice: - Identifying strategic positions; Managing employee relations - Unions and strategic collective bargaining; Strategic change, Restructuring and SHRM; Employee engagement and well- being; Matching culture with strategy; Behavioral issues in strategy implementation.	2 weeks	PPT/ Lecture/ Videos
4.	SHRM and Business Performance: SHRM for competitive advantage; High performance work systems and SHRM, HRM and firm performance, Evaluating SHRM effectiveness, HRM and customer outcomes, HR metrics; HC bridge Framework model.	2 weeks	PPT/ Lecture/ Videos
5.	Trends and Issues in SHRM: HR implications of mergers and acquisitions; Outsourcing and its HR implications; Human resource strategy in international context; HRM in developing countries; Technology and HRM, Corporate Ethics, Values and SHRM; Future of SHRM.	3 weeks	PPT/ Lecture/ Videos

#### **MC 307 COMPUTER APPLICATIONS IN BUSINESS (AECC)**

<b>Sr. No.</b>	<b>Details</b>	<b>Month</b>	<b>Method</b>
1.	Modern Information Technology: Basic idea of Local Area Networks (LAN), Wide Net Works (WAN), E-mail, internet, Multimedia. Introduction to Windows: Write, Paintbrush, File Manager, Print Manager, Control Panel etc.	2 weeks	PPT/ Lecture/ Videos
2.	Introduction and working with MS-Word in MS-OFFICE: Word basics Commands, Formatting; Text and documents; Sorting, Working with graphics; Introduction to mail- merge. Working with EXCEL: Excel basics; formatting, functions, chart feature; Working with graphics in Excel, Using worksheets as databases.	3 weeks	PPT/ Lecture/ Videos
3.	Presentation with Power – Point: Power point basics; Creating presentations the easy way; Working with graphics in Power-Point; Show time; Introduction to Lotus smart suite for Data Sheet Analysis. Spreadsheets and their uses in business.	2 weeks	PPT/ Lecture/ Videos
4.	Introduction to Tally: Maintenance of Accounting books along with financial statement analysis.	3 weeks	PPT/ Lecture/ Videos
5.	Statistical Packages Useful in Business: Usage of statistical packages for analysis (as per availability)	4 weeks	PPT/ Lecture/ Videos

## M.COM 4<sup>TH</sup> SEMESTER

### MC401: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT (DSC)

S.no.	Details	Month	Method
1	Portfolio Analysis: Estimating rate of return and standard deviation of portfolio. Effect of combining the securities, Markowitz Risk-return optimisation. Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures. Investment policies of Individuals, Tax saving schemes in India.	4 weeks	PPT/ Lecture/ Videos
2	Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis.	3 weeks	PPT/ Lecture/ Videos
3	Single Index Model or Market Model: Portfolio total risk, portfolio market risk and unique risk, Simple Sharpe's optimisation solution	3 weeks	PPT/ Lecture/ Videos
4	Capital Market Theory: Capital market line, security market line, risk free lending and borrowings.	4 weeks	PPT/ Lecture/ Videos
5	Factor Models: Arbitrage pricing theory, two factor and multi- factor models, Principle of arbitrage, arbitrage portfolios.	4 weeks	PPT/ Lecture/ Videos

### MC 402: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT (DSC)

S.no.	Details	Month	Method
1	Introduction: Concept of Entrepreneurship; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Types of entrepreneurs; Characteristic of successful entrepreneurs. Entrepreneurship Development and Leadership: Types of startups; Entrepreneurial training; Entrepreneurship Development Pogrammes; Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership.	4 weeks	PPT/ Lecture/ Videos

2	Identification of investment opportunities: Project ideas generation and screening. Phases in Project Management, Project feasibility study, Appraisal criteria and process; Methods of appraisal under certainty, uncertainty and risk.	3 weeks	PPT/ Lecture/ Videos
3	Market and demand analysis: Sources of information – primary and secondary; Demand forecasting and market planning; Technical analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment.	4 weeks	PPT/ Lecture/ Videos
4	Financial analysis: Cost of project and means of financing; Major cost components; Planning capital structure; Financing schemes of financial institutions.	4 weeks	PPT/ Lecture/ Videos
5	Social cost benefit analysis: Meaning and methodology; L & M and UNIDO approach; SCBA in India Project implementation; PERT and CPM. Problem of time and cost overrun, Project implementation practices in India. Project Review/control – Evaluation of Project.	3 weeks	PPT/ Lecture/ Videos

**MC403: STRATEGIC MANAGEMENT AND BUSINESS POLICY  
(DSC)**

<b>S.no.</b>	<b>Details</b>	<b>Month</b>	<b>Method</b>
1	Strategic Management and Business Policy: Strategic Management – meaning, level at which strategy operates and essentials of strategic management process. Strategic management: awareness and change, E-V-R Congruence, Models of Strategic Management. Strategic Leadership and Decision Making. Business policy and genesis of strategic management and business policy. Strategy formulation- environmental appraisal, organizational appraisal and corporate level strategies.	4 weeks	PPT/ Lecture/ Videos
2	Strategic Success: The Organizational Mission and Objectives: Vision, Mission and Objectives. Financial Analysis, Company Failure predicting company failure, symptoms and causes of company decline. Environmental Awareness and Management, SWOT Analysis. The competitive environment and competitive advantage: competition and the structure and	4 weeks	PPT/ Lecture/ Videos

	regulation of industry in the United Kingdom, Analysing an industry, competitive advantage, successful competitive strategies. Competitive advantage through products, processes and service: the organisation's value chain, The value chain and competitive advantage marketing strategy, Research and development, innovation and new products, speed and competitive advantage operations management, Service ,not-for-profit and small businesses ,supply chain architecture, Service and total quality management .		
3	Financial Strategy: Financing and competitive advantage. Information, information systems and information technology, The strategy information challenge, information technology and competitive advantage. Planning and creating corporate strategy: Strategy formulation, planning and planning systems, strategic planning techniques. Strategic alternatives and market entry strategies: disinvestment strategies, strategic means, international strategies and selection of strategies. Issues in strategic growth: diversification and acquisition, acquisition, effective acquisition strategies, joint ventures and strategic alliances. Issues in strategic consolidation and recovery: the feasibility of recovery, retrenchment strategies, turnaround strategies, management buy outs, financing a buyout, management buy ins, managing recession, strategies for declining industries, implementing recovery strategies.	3 weeks	PPT/ Lecture/ Videos
4	Corporate Strategy and Corporate Management Style: styles of corporate management, strategic management at the corporate level, the role of general managers, organizations in the late 1990s. Issues in strategic resource management: corporate resource planning, functional planning, policies, procedures, plans and budgets, crisis avoidance and management. Issues in strategic change management: issues in the management of change, strategies for implementation and change, power and politics.	3 weeks	PPT/ Lecture/ Videos
5	Strategic Implementation, Evaluation and Control: Strategy implementation- concept, nature, barriers and model of strategy implementation. Resource allocation- strategic budgeting, aligning resource allocation to strategy, factor affecting resource allocation and	4 weeks	PPT/ Lecture/ Videos

	difficulties in resource allocation. An overview of strategic evaluation and control, nature, importance, participants and barriers in strategic evaluation, requirements for effective evaluation. Strategic control- premise control, implementation control, strategic surveillance, and special control. Operation Control. Techniques of strategic evaluation and control.		
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### MC404 MKT (a): CONSUMER BEHAVIOUR (DSE)

S.no.	Details	Month	Method
1	Consumer Behaviour: Importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and new consumption patterns; Conducting consumer research – overview of process, complexities and issues.	4 weeks	PPT/ Lecture/ Videos
2	Consumer Decision Making Process: Buying motives; Buying roles; Consumer buying process; Stages and levels of consumer decision making; Business buying behaviour- an overview; Theories of motivation and its application.	3 weeks	PPT/ Lecture/ Videos
3	Personal Factors Affecting Consumer Behaviour: Demographic characteristics; Family, Family life cycle and consumer decision making; Household influence on consumer buying behaviour; Needs and motivation; Perception; Perceptual mapping and positioning; Value perceptions; Attitude and attitude change; Attitude models; Learning and learning theories; Consumer involvement- antecedents and consequences; Personality- Concept and personality theories; Psychographics; Life style and applications.	4 weeks	PPT/ Lecture/ Videos
4	Socio-Cultural Determinants of Consumer Behaviour: Reference group influences- Theories of reference group and applications; WOM communication and opinion leaders; Social class and social class stratification in India; Understanding cultural and sub-culture.	2 weeks	PPT/ Lecture/ Videos
5	Models of Consumer Behaviour and Business Buying Behaviour: An overview of contemporary models; Deterministic and probabilistic approaches; Contemporary Models	2 weeks	PPT/ Lecture/ Videos

	of consumer behaviour		
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### **MC404MKT (C): RURAL MARKETING (DSE)**

S.no.	Details	Month	Method
1	Nature, Characteristics and Potential of Rural markets in India. Socio-Cultural, economic and other environmental factors affecting rural marketing: Attitudes and behavior of the rural consumers and farmers.	4 weeks	PPT/ Lecture/ Videos
2	Marketing of Consumer durables and non-durable goods and services in the rural Markets with Special Reference to product Planning, Media Planning, Planning of Distribution Channels and organizing personnel selling in rural markets in India. Marketing of agricultural inputs with special reference to fertilizers, seeds and tractors.	4 weeks	PPT/ Lecture/ Videos
3	Organisation and functions of agricultural marketing in India-Classification of agricultural products with particular reference to seasonality and perish ability. Marketing Structure and Performance, Processing facilities for different agricultural products	4 weeks	PPT/ Lecture/ Videos
4	Role of Warehousing, Determination of Agricultural prices and marketing margins. Role of Agricultural price commission. Role of Central and State Government, Institutions and Organisations in agricultural marketing	3 weeks	PPT/ Lecture/ Videos
5	Unique features of commodity markets in India. Problems of agricultural marketing. Nature, Scope and Role of co-operative marketing in India.	3 weeks	PPT/ Lecture/ Videos


### **MC –GE-II: INDIAN ETHOS, LIFE SKILLS AND BUSINESS**

S.no.	Details	Month	Method
1	The Concept of Ethics: Meaning and theories; Ethical Dilemma and Critical Thinking in the light of Vishad Yoga; Ethics and Dharma; Ethics and Religion; Significance of Ethics in business and Management.	4 weeks	PPT/ Lecture/ Videos



2	The Concept of Values: Values and Bhagvad Gita; Values and four Purushawarthas; Values and Yoga philosophy; Relevance of values in modern business and management.	4 weeks	PPT/ Lecture/ Videos
3	The Concept of Spirituality: Spirituality and Science; Spirituality and Culture; Spirituality and Humanism; Lessons for Leadership, Inter-Personal Relations, Team Building and Business.	3 weeks	PPT/ Lecture/ Videos
4	Yoga of Wisdom and Work: Yoga of Wisdom (Sankhaya Yoga); Yoga of Work (Nishkam Karma)- Law of Karma; Significance of Yoga of Wisdom and Work in Decision Making and Management	4 weeks	PPT/ Lecture/ Videos
5	Techniques for Inner Engineering: Meditation – Yoga, Silent Sitting and Mindfulness; Devotion - Singing; Inner engineering and Organizational effectiveness.	3 weeks	PPT/ Lecture/ Videos

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