

Kurukshetra University, Kurukshetra

(Established by the State Legislature Act-XII of 1956)

("A++" Grade, NAAC Accredited)



Syllabus of the Programme for Post Graduate Programme MASTER OF COMMERCE


as per NEP 2020

Curriculum and Credit Framework for Postgraduate Programme

With Internship and CBCS-LOCF


With effect from the session 2024-25 (in phased manner)

DEPARTMENT OF COMMERCE
FACULTY OF COMMERCE & MANAGEMENT
KURUKSHETRA UNIVERSITY, KURUKSHETRA -136119
HARYANA, INDIA


Chairperson
Department of Commerce
Kurukshetra University
Kurukshetra-136119


508

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	I		
Name of the Course	Organizational Behaviour		
Course Code	M24-COM-101		
Course Type	CC-1		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 101.1: Understand conceptual framework of OB and apply the knowledge of personality in the context of organizations. CLO 101.2: Understand the behavior of individuals in organizations in terms of learning, attitude and perception. CLO 101.3: Interpret and make use of the key concepts with regard to group behaviour and transactional analysis. CLO 101.4: Handle conflicts and change management in organizational context.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Organizational behaviour: Concept, significance, relationship with other disciplines; Approaches to organizational behaviour; challenges and opportunities for organizational behaviour; Personality: Concept, determinants and theories; Big five personality traits, The Myers Briggs type indicators, self-theory, personality traits influencing OB; Psycho-analytical, Social learning, situation strength, traits activation; other personality traits influencing OB; Implication of personality for managers.	16	



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

509

II	Learning: Concept, process, principles; Theories of Learning: classical, operant conditioning, social, cognitive; Learning through reinforcement; Organizational behavior in learning organization; Attitude: Concept, components, formation, changing of attitude, work related attitude; Perception: Concept, process perceptual selection, factors influencing perception, perceptual organization and interpretation, perceptual distortion, attribution process; Implication of perception for managers.	14
III	Foundations of group behavior: Group dynamics- Concept, functions, type of groups, group dynamics norms, role, status, size of leadership, composition proxemics, stages of group development; Group cohesiveness; Group decision making; Transactional analysis: Concept, scope, components and benefits of transactional analysis.	15
IV	Organizational conflicts: Concept, types and sources of conflict, conflict process, functional and dysfunctional aspects of conflicts, levels of conflict, conflict management and negotiations; Management of change: Concept, causes of change, types of planned and unplanned change, resistance to change, models of managing planned change; organizational development: Concept, benefits, process, effectiveness and limitations, techniques, Action research organization development and change model.	16
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
<ul style="list-style-type: none"> ➤ Theory • Class Participation: 30 • Seminar/presentation/assignment/quiz/class test etc.: 5 • Mid-Term Exam: 10 • Mid-Term Exam: 15 		<ul style="list-style-type: none"> ➤ Theory: 70 Written Examination
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Aswathappa, K.: Organizational Behaviour, Himalaya Publishing House, New Delhi. • Griffin R. W and Moorhead, G. Organizations Behavior: Managing people and organizations, Cengage Learning (South- Western). • Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York. • Nahar, A., Rao PCK, Kumar, N.R.: Organizational Behaviour, Sultan Chand & Sons, New Delhi. • Prasad, L.M.: Organizational Behaviour, Sultan Chand & Sons, New Delhi. • Robbins & Stephen, Judge Timothy and Vohra Neharika: Organizational Behavior, Pearson India Education, New Delhi. • Subba Rao, P.: Organizational Behaviour (Text, Cases, Games), Himalaya Publishing House, New Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	I		
Name of the Course	Financial Management		
Course Code	M24-COM-102		
Course Type	CC-2		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 102.1: Know the scope and recent developments of financial management. CLO 102.2: Develop financial plans for businesses. CLO 102.3: Know long term and short term investment decisions methods. CLO 102.4: Learn dividend decisions and models of dividend.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Financial Management: Nature, significance, objectives and scope; Functions of finance executive in an organization; Time value of money.		15
II	Financial forecasting; Concept, benefits and techniques; Sources of finance; Financial planning: Need, importance, process and drafting a financial plan; Cost of Capital: Concept, Significance, computation of cost of capital- simple and weighted; Recent developments in financial management.		15
III	Capital structure: Concept, determinants and theories; Capital Budgeting Decisions: Nature, importance, factors influencing capital		15



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

511

	expenditure decisions, Evaluation criteria and risk analysis; Capital rationing.	
IV	Working Capital Management and Control: Need, types & determinants, assessment of working capital requirements; Management of cash; Marketable securities; Receivables; Dividend decisions: Concept, types of dividend, dividend policies, determinants of dividend decisions, theories of dividend, dividend practices in India.	15
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory		➤ Theory: 70
• Class Participation:	30	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	5	
• Mid-Term Exam:	10	
	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Hampton: Financial Decision Making, Prentice Hall of India, New Delhi. • Khan, M. Y. and Jain ,P.K.: Financial Management, Tata McGraw Hill, New Delhi. • Pandey, I.M. Financial Management, Vikas Publishing House, Delhi. • Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi. • Kishore, Ravi M.: Financial Management Taxmann Publications Pvt. Ltd., New Delhi. • Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi. • Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	I		
Name of the Course	Indian Business Environment		
Course Code	M24-COM-103		
Course Type	CC-3		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 103.1: Understand concept and nature of Business Environment. CLO 103.2: Acquaint environmental scanning and economic planning. CLO 103.3: Develop an understanding of various economic and technological policies pertaining to business environment. CLO 103.4: Familiarize with legal aspects of Indian Business Environment.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Business environment: Concept, nature, importance and types of environments; Changing dimensions of business environment; Interaction matrix of different environment factors; Organisational and Environmental scanning: Concept, objectives, process and techniques; Economic planning in India: Success and failure.	15	



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

513

II	Economic system; Salient feature of Indian economy; Liberalisation; Privatization; Globalization; Disinvestment in public sector units; NITI Ayog- concept, significance, objectives and machinery; Business ethics; Corporate governance; Social responsibility of business; Social audit.	15
III	Fiscal policy; Monetary policy; Industrial policy; Industrial licensing policy; EXIM policy; Industrial sickness; Development and protection of small-scale industry; Technology transfer.	15
IV	The environment (Protection) Act; Consumer Protection Act; Competition Act; Foreign Exchange Management Act; Intellectual Property Law in India.	15
Total Contact Hours		60

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

- Part C-Learning Resources**
- Recommended Books/e-resources/LMS:**
- Akhileshwar Pathak: Legal Aspects of Business. New Delhi: Mc Graw Hill Education.
 - Arya, P. P. and Tandon, B. B.: Economic Reforms in India, Deep and Deep Publishers, New Delhi.
 - Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
 - Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.
 - Economic Survey – Various Issues, Govt. of India, Ministry of Finance.
 - Justin Paul: Business Environment, Tata McGraw Hill, New Delhi.
 - Mishra and Puri: Economic Environment of Business, Himalaya Publishing House, New Delhi.
 - Rosy Joshi and Sangam Kapoor: Business Environment, Kalyani Publishers, New Delhi.
 - Saleem Saikh: Business Environment, Himalaya Publishing House, New Delhi.
 - Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.



Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session: 2024-25			
Part A – Introduction			
Name of Programme	Commerce		
Semester	I		
Name of the Course	Business Research Methods		
Course Code	M24-COM-104		
Course Type	CC-4		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 104.1: Formulate research problem and identify variables. CLO 104.2: Develop an understanding of various research designs. CLO 104.3: Demonstrate knowledge of research process by undertaking a literature review. CLO 104.4: Interpret results generated from data analysis and report the findings. CLO 5*: Applications of statistical techniques using statistical softwares.		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-
Part B- Contents of the Course			
Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Business research: Concept, significance, categories-basic, applied; Types of research: Analytical, applied, conceptual, empirical, experimental, casual; Approaches to research: Quantitative, qualitative, longitudinal, cross sectional; Methods vs methodology; Research Problem: Concept, selection, defining research questions, formulation of research problem, framing of research hypothesis, developing research plan.	12	
II	Research process: Concept, steps; Research design: Concept, significance, types – Descriptive, exploratory, conclusive, experimental; Variables: Meaning, need, types; Measurement: Scales of measurement; Likert's scale: Concept, types; Reliability; Validity:	11	


Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

515

	concept, types; Literature Review: Concept, process, types-traditional, conceptual, narrative, systematic, critical, Meta- analysis; Citation; Referencing (APA style).	
III	Sampling: Concept, need, types, characteristics of a good sample; population vs sample; types of errors; Data collection and analysis: Types, tabulation, approaches; Questionnaire, interview, observation, experimentation, survey methods, case study method; Hypothesis Testing: Concept, process, types, t- test, z-test (single, two populations and paired sample); Test of Association: Chi Square test; ANOVA; Multiple Regression Analysis; Factor analysis.	11
IV	Interpretation of data: Concept and techniques; Report writing: Significance, types of reports, Layout of a good report, Precautions in report writing; Writing a research proposal: Purpose, nature, evaluation, content, format, considerations, presentation; Research ethics: concept; need, principles, ethical issues in research.	11
Total Contact Hours		45
Practical		Contact Hours
V*	Applications of questionnaire analysis, hypothesis testing: T-test, Z-test, chi square test, ANOVA (one factor and two factors) using statistical softwares, report writing.	30
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	20	➤ Theory: 50
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	5	
• Mid-Term Exam:	10	
➤ Practicum	10	➤ Practicum 20
• Class Participation:	5	Lab record, Viva-Voce, write-up and execution of the practical
• Seminar/Demonstration/Viva-voce/Lab records etc.:	5	
• Mid-Term Exam:	-	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Adhikari, D. & Pandey, D. L., Business Research Methods, Asmita Publications. • Bajpai, N., Business Research Methods, Pearson Education, India. • Cooper, Donald & Schindler, S., Business Research Methods, McGraw Hill, Indian Edition. • Kale, N.G., & Ahmed, M., Business Research Methods, Vipul Prakshan. • Karunakarna, K., Business Research Methods –Text and Cases, Himalaya Publishing House. • Malhthora, K. Naresh, Marketing Research, Pearson. • Nargundkar, R., Marketing Research: Text and Cases, McGraw Hill Publication. • Sekran, Uma, Research Methods in Business, Goodreads. 		

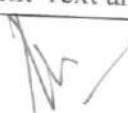

 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	I		
Name of the Course	Retailing		
Course Code	M24-COM-105		
Course Type	CC-5		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 105.1: Understand the conceptual framework and organisational structure in retailing. CLO 105.2: Understand various decisions involved in store location and planning. CLO 105.3: Comprehend the ways retailers use marketing tools and techniques to interact with their customers. CLO 105.4: Recognize and understand the retail pricing, operations-oriented policies, methods, and procedures.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Retailing: Concept, characteristics, importance, functions, theories, emerging trends in retailing; Evolution of retailing in India; History of retail institution; Contribution of retailing to Indian economy; Globalization of retailing; Indian retailing scenario; Organizational environment in retail sector, factors behind the change of Indian retail industry; Retail formats: Retail institutions by ownership, retail institutions by store-based strategy mix, web, non-store based, e-	16	


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


517

	retailing and other forms of non-traditional retailing; e-retailing strategies.	
II	Retail market segmentation; Store location: Trading-area analysis, characteristics of trading areas, site selection, types of locations, location and site evaluation; Store planning: Design & layout, retail image mix, Effective retail space management, atmospheric, human resource management.	14
III	Retail marketing: Retail marketing mix, advertising & sales promotion, and store positioning; Customers services; Retail merchandising: Buying organization formats and processes, devising merchandise plans, shrinkage in retail merchandise management.	16
IV	Merchandise pricing: Concept, pricing objectives, determinants, types of pricing, pricing strategies; Retail operation: Elements, store administration, store manager responsibilities, management of retail outlet/store, store maintenance, store security; Application of IT to retail marketing; Retail market segmentation; Consumerism and ethics in retailing; Retail market segmentation; FDI in retail international retailing.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Berman Berry and Evans J.R., Retail Management- A Strategic Management Approach, Pearson Education, New York. • Bush Robert, G.H., and Gresham Larry, Retailing, Houghton Mifflin Company, Boston. • Chetan Bajaj, Rajnish Tuli and Nidhi Varma Srivastava, Retail Management, Oxford University Press. • Cullen & Newman: Retailing Environment & Operations, Cengage Learning • Harjit Singh: Retail Management, S. Chand Publication • Levy Michael, Weitz Barton, Retailing Management, V Edition, Tata McGraw Hill, New York. • Michael Levy, Borton & Lauren Skinner Beitelspacher- McGraw Hill Education, New Delhi • Pradhan Swapna, Retailing Management-Text and Cases, II Edition, Tata Mc Graw Hill, India 		


Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

518

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	I		
Name of the Course	Business Valuation		
Course Code	M24-COM-106		
Course Type	DEC-1		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 106.1: Understand the concept of valuation. CLO 106.2: Critically evaluate the approaches of business valuation. CLO 106.3: Gain insights on valuation of assets and liabilities. CLO 106.4: Apply the valuation techniques in Merger & Acquisition.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Valuation: Understanding value, nature and scope of valuation, types, objectives, determination of value; Business Valuation: Concept, elements, importance, valuation approaches, choice of approach, fair market value, adjustment, efficient market hypothesis, impact of capital structure on the market value of the company.	16	
II	Discounted cash flow valuation: Concept, assumptions, importance, advantages, procedure and application; Asset Valuation: Determining	14	


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


519

	book value, adjustment in book value, factors in assets valuation; Valuation of Assets & Liabilities: Valuation of fixed assets, valuation of investments.	
III	Valuation of intangibles assets: Concept, criteria for identification, valuation, Issues in valuation; Valuation of brands: Concept, need, steps, approaches; Valuation of intangibles capital: Concept, need, components, approaches; valuation of liabilities.	14
IV	Valuation of Merger & Acquisition: Concept, forces driving M&A activities, theories, estimating merger gains and costs, challenges in merger process, valuation of M&A, legal procedure, takeover defences; Restructuring: Meaning, broad areas, techniques, implications.	16
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory		➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Moshal, B.S. -Business and Industrial Laws, Ane Books Pvt. Ltd. • Kumar, H.L. -Compliances under Labour Laws, Universal Law Publishing Co. • Kapoor, N.D. -Elements of Industrial Laws, S. Chand & Sons. • Ghosh, P. and Nandan, S.- Industrial Relations and Labour Laws, McGraw Hill. • Srivastava, S.C. -Industrial Relations and Labour Laws, Vikas Publishing House. • Tulsian, P.C.- Business and Industrial Laws, Tata Mc-Graw Hill Education. 		


Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


520

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	I		
Name of the Course	Strategic Management		
Course Code	M24-COM-107		
Course Type	DEC-1		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 107.1: Get the knowledge of strategic management process and develop strategic vision, mission, and objectives of business.</p> <p>CLO 107.2: Understand the various level of strategy along with available generic strategic alternatives.</p> <p>CLO 107.3: Learn the strategic choice making process.</p> <p>CLO 107.4: Understand the various issues involved in strategic implementation along with the process and techniques of strategic evaluation and control.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Strategy: Concept, characteristics, importance and levels; Strategic decision making: Concept, significance and approaches; Strategic management process; Developing a strategic vision, mission and setting objectives.		15


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


52)

II	Strategy formulation: Environmental appraisal: Concept and components of environment; Analyzing the external (general and industry) environment; Organizational appraisal; Dynamics of internal environment, methods and techniques of organizational appraisal; Porter' generic strategies.	15
III	Strategy alternatives: Stability, expansion, retrenchment and combination strategies; Variations strategy: Internal and external alternatives, related and unrelated alternatives, horizontal and vertical alternatives; Competitive business strategy, Cost leadership focus and differentiation strategy, international level strategic alternatives; Strategic choice: Process, choice tmodels, managerial factors.	15
IV	Strategy implementation: Challenges of change and organizational learning; Strategy and structural decisions; Behavioural issues in implementation; Operational decisions in implementation; Strategic evaluation and control: Need, process and techniques; Strategic issues in technological era; Strategic management for new entrepreneurial ventures.	15
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Bhattacharya S.K. and Venkataramia N.: Managing Business Enterprises: Strategies, Structure and Systems, Vikas Publishing House, N. Delhi. • Ferrel Lucas and Luck: Marketing Strategy, Dryden Press. • Gupta, C. B., Strategic management- Text and Cases, S. Chand and CO. New Delhi. • Jauch and Glueck: Business Policy and Strategic Management. Tata McGraw Hill, N. Delhi. • Kazmi, Azhar: Business Policy, Tata McGraw Hill Publishing Co. Ltd., N. Delhi. • Miller, Alex: Strategic Management, Irwin McGraw Hill, Boston. • Thompson, Arthur A. : Strategic Management, Tata McGraw Hill, N. Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

522

Session: 2024-25	
Name of the Programme	Commerce
Semester	I
Name of the Course	Seminar
Course Code	M24-COM-108
Course Type: (CC/DEC/PC/Seminar/CHM/OEC/EEC)	Seminar
Level of the course	400-499
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 108.1: Develop higher intellectual and analytical skills required for understanding a key issue in detail. CLO 108.2: Develop the effective presentation, communication and observation skills.
Credits	Seminar 2
Teaching Hours per week	2
Max. Marks	50
Internal Assessment Marks	0
End Term Exam Marks	50
Examination Time	1 hour
Instructions for Examiner: Evaluation of the seminar will be done by the internal examiner(s) on the parameters as decided by staff council of the department. There will be no external examination/viva-voce examination. .	


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session: 2024-25


Part A – Introduction

Name of Programme	Commerce		
Semester	II		
Name of the Course	Human Resource Management		
Course Code	M24-COM-201		
Course Type	CC-6		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 201.1: Understand the concept of Human Resource Management in Indian and Global context.</p> <p>CLO 201.2: Learn about manpower planning, recruitment and selection process.</p> <p>CLO 201.3: Gain insights of HR Development and career planning.</p> <p>CLO 201.4: Develop the understanding of performance appraisal and compensation decisions.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course


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

Unit	Topics	Contact Hours
I	Human resource management: Concept, evolution, scope and importance, objectives and functions; Qualities, role and functions of human resource manager; HRM in dynamic environment; Flexi working hours; Work from home policy; Human resource policies; Human resource planning; Job analysis.	16

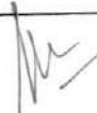

 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

524

II	Recruitment; Selection; Induction and placement; Work force mobility; Promotion, demotion, transfer and separations.	14
III	Training; Executive development; Career planning and development; Job evaluation; Quality of work life.	16
IV	Performance and potential Appraisal; Compensation management; incentives and employee benefits; Personnel records & HR audit; International human resource management; Job satisfaction.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Armstrong, M. Handbook of HRM Practice. USA: Kogan Page. • Ashwathapa K.- Human Resource management McGraw hills. • Basak, S. P. Human Resource Management: Text & Cases.: Pearson. • Mamoria, C.B., S.V. Gankar, Personnel Management: Himalaya Publication. • Dessler, G. Human Resource Management. New Delhi: Prentice Hall. • Rao VSP, Human resource management, Excel Publishers. • Rao, P. Subba. Essentials of Human Resource Management & Industrial Management: Text & Cases. New Delhi: Himalaya Publication. 		



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	Fraud Investigation and Forensic Accounting		
Course Code	M24-COM-202		
Course Type	CC-7		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 202.1: Understand the fraud red flags and basic fraud examination concepts. CLO 202.2: Critically evaluate the various kinds of corporate frauds. CLO 202.3: Comprehend the concept of forensic accounting in context of corporate frauds. CLO 202.4: Gain insights about forensic accounting techniques and legal issues.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Financial Crimes: Meaning, prevalence, fraud triangle; Types of financial crimes-fraud, bribery, corruption, money laundering, terrorism financing; Types of fraud-accounting fraud, asset misappropriation, consumer fraud, corporate frauds, data theft/cyber frauds, securities frauds, tax fraud; Channels of financial crime: In-person, over the phone, digital channels, banking system, cross		16


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

526

	channels; Similarities between fraud, theft and embezzlement; White collar crime.	
II	Fraud detection & prevention: Definition, mechanism; Red flags: Concept, classification, types, techniques: Horizontal & vertical analysis, ratio analysis, surprise audits; Perception of Detection; Approaches to fraud prevention; Fraud Investigation: definition, axioms, methodology, difference between fraud investigation; financial statement audit.	14
III	Forensic Accounting: Introduction, meaning, evolution, scope, difference between fraud examination and forensic accounting; roles and responsibilities of fraud examiners; Role and responsibilities of forensic accountants; Forensic accounting process: Initialisation, development of plan, collection of evidences, interviewing and interrogation, analysis and reporting.	16
IV	Forensic accounting techniques: General, statistical, digital/electronic forensics, data mining; Forensic accounting and Legislations: IT Act, 2000, Prevention of Money Laundering Act 2002, Government enforcements.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Gupta, S., Corporate Frauds and their Regulation in India, Bharat Law House Pvt. Ltd. • Mark, J., & Nigrini, Forensic Analytics Methods and Techniques for Forensic Accounting, Willey Publishers. • Kranacher, M. J. and Riley, R.- Forensic Accounting and Fraud Examination, Wiley Publishing. • Golden, T. and Salak, S.- A Guide to Forensic Accounting Investigation, Wiley Publishers. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

527

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	International Business		
Course Code	M24-COM-203		
Course Type	CC-8		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 203.1: Develop an understanding of changing dynamics of international business. CLO 203.2: Understand MNCs and theoretical dimensions of international trade CLO 203.3: analyze the significance of different regional economic integration and international economic organizations. CLO 203.4: Familiarize with foreign exchange market.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	International business: Nature, importance and scope; Framework for analyzing international business environment: Geographical, economic, socio-cultural, political and legal environment; Internationalization stages and orientations; International product life cycles; Modes of entry into international businesses; Technology transfers: importance, types and issues.	15	
II	Multinational corporations: nature, types and role; Foreign investment: Nature, types and barriers; Tariff and non-tariff barriers; Theories of international business; Balance of payments (BOP).	15	


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

III	Regional economic co-operation: Concept, types and rationale, Structure and functioning of EU, USMCA, ASEAN, SAFTA; International economic institutions: WTO, UNCTAD, IMF, World Bank; Generalized system of preferences; International commodity agreements.	15
IV	Foreign exchange markets: Nature, participants; Foreign exchange rate: Concept, determinants; Exchange rate systems: Fixed and floating, soft peg, crawling peg, free float, managed float; Exchange rates arrangement in India; Foreign exchange risks and exposures: Types and management.	15

Total Contact Hours 60

Suggested Evaluation Methods

Internal Assessment: 30

End Term Examination: 70

➤ Theory	30
• Class Participation:	5
• Seminar/presentation/assignment/quiz/class test etc.:	10
• Mid-Term Exam:	15

➤ Theory:	70
Written Examination	


Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Alan, M. Rugman and Richard, M. Hodgetts: International Business, Pearson Publication, New Delhi.
- Arya, P. P. and Tondon, B. B.: Economic Reforms in India; Deep and Deep, New Delhi.
- Cherunilam Francis, International Business: Texts and Cases, Himalaya Publishing House, New Delhi.
- Daniels Radebaugh Sullivan: International Business Environments and Operations, Pearson Publication, New Delhi.
- Griffin, R. W. & Pustay, M. W. (2015). International Business: A Managerial Perspective. Pearson.
- Menipaz, E., Menipaz A. and Tripathi S.S. International Business: Theory and Practice.
- Michael, R. Czinkota; Lkka, A. Ronkainen; and Michael, H. Moffet: International Business, Thomason Publication, New Delhi.
- New Delhi. Sage Publications India Pvt. Ltd
- Robert Grosse and Duane Kujawa: International Business, Irwin Publication, New Delhi.
- Saleem Saikh, Business Environment, Himalaya Publishing House, New Delhi.
- Sundaram Anant, K. and Black, J. Stewart: The International Business Environment, Prentice Hall of India, New Delhi.
- Tayeb Monis H.: The Global Business Environment – An Introduction, Sage Publication, New Delhi.
- Vyuptakesh Sharan: International Business: Concepts, Environment and Strategy, Pearson Publication, New Delhi.

[Signature]
 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	Stock Market Operations		
Course Code	M24-COM-204		
Course Type	CC-9		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 204.1: Understand Investments and securities market. CLO 204.2: Comprehend about the Stock exchanges functioning and indices. CLO 204.3: Gain insights on foreign stock exchanges. CLO 204.4: Know about mutual fund trading and recent developments. CLO 204.5* Develop skills on practical aspects of stock market operations.		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Fundamentals of Investment: Concept, investment process, features, types of investors, investment alternatives; Securities market in India: Concept, functions, types, intermediaries; Primary Market: Concept, role, methods of flotation of capital, investor protection, recent trends in primary market, SEBI guidelines for primary market; Secondary Market: Concept, organization regulatory framework for stock exchanges in India, defects in working of Indian stock exchanges, SEBI measures for secondary market.		12
II	Listing of securities: Merit and demerits, listing requirements, procedure, fee, listing of right issue, bonus shares, further issue,		11


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

530

	delisting procedure; DEMAT: Concept, opening requirements, type of brokers; Stock market terminologies: Stock split, market trends, crash, types of trading, types of order, correction, dividend, circuit, bad delivery, short delivery, intraday trading, margin trading, rolling statement, clearance statement.	
III	Indian Stock Exchanges: BSE-different trading systems, share groups, BOLT system, types of settlements, pay in and pay out, auction; NSE-market segments, NEAT system, market types, DEMAT settlement, institutional segment, funds settlement, auction, OTSEI-need, features, participants, listing procedure, trading and settlement, factors; Overview of foreign stock exchanges: NYSE & NASDAQ- trading players, role of specialist, trading and technology procedure.	11
IV	Stock market indices: Concept, purpose, considerations in developing index, methods (weighted aggregate value method, weighted average of price relative method), stock market indices in India-BSE SENSEX, NSE indices- S&P, CNX Nifty, scrip selection criteria; Mutual funds: History, organization, types of mutual fund schemes, Net Assets Value (NAV), Role of AMCs in mutual funds, mutual fund companies in India, prospects, recent developments	11
Total Contact Hours		45
Practical		Contact Hours
V*	Discuss the following with live session demonstration, hands on practice session and through case studies <ul style="list-style-type: none"> • DEMAT – opening and trading. • How to apply for IPO. • Intraday trading strategy. • Delivery and settlement procedure. • Virtual Trading. • Visit to NSE/BSE. • Compute NAV of a mutual fund. • Analyse various schemes of Mutual Funds and compute exit load. 	30
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	20	➤ Theory: 50
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	5	
• Mid-Term Exam:	10	
➤ Practicum	10	➤ Practicum 20
• Class Participation:	5	Lab record, Viva-Voce, write-up and execution of the practical
• Seminar/Demonstration/Viva-voce/Lab records etc.:	5	
• Mid-Term Exam:	-	


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Part C-Learning Resources


Recommended Books/e-resources/LMS:

- Ahuja, N. L., Dawar, V., & Arrawatia, R. Corporate finance, PHI Learning Pvt. Ltd.
- Damodaran, A. Investment Validation: Tools and Technique for Determining value of any assets, John Wiley & Sons.
- Chandra, P.- Investment Analysis and Portfolio Management, Tata McGraw Hill.
- Goel, S. Financial Markets, Institutions and Services, PHI learning.
- Gitman, L.J. and Joehnk, M.D.- Fundamentals of Investing, Pearson.
- Kumar, Vinod and Nangia, Raj Sethi, Investing in Stock Markets, Anne books.
- Madura, Jeff, Personal Finance, Pearson.
- Pandian, P. —Security Analysis and Portfolio Management. Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. —Security Analysis and Portfolio Management, Pearson Education, India.
- Rustagi, R. P. Investment Management Theory and Practice, Sultan Chand & Sons.
- Singh J.K. and Singh A.K. —Investing in Stock Markets, A K Publications, Delhi.
- Tripath V. & Pawar N. —Investing in Stock Markets, Taxmann Publications.



Chairperson
Department of Commerce
Kurukshetra University
Kurukshetra-136119

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	Supply Chain Management		
Course Code	M24-COM-205		
Course Type	CC-10		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 205.1: Understand the conceptual framework of supply chain management. CLO 205.2 Appreciate the role of SCM and its relationship with marketing mix. CLO 205.3: Comprehend the role of SCM in value delivery CLO 205.4: Be familiar with the operational and technologies used in SCM.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Supply Chain Management: Concept, scope and importance in business operations; SCM vs Physical distribution approach - Differences and similarities; Evolution of SCM; Integrating inbound and outbound logistics: Strategies, techniques and benefits; Customer focus in Supply Chain: Understanding customer needs, enhancing customer satisfaction through SCM; SCM and profitability.	16	
II	Coordination function of SCM: Inter-functional & Inter-corporate Cooperation; SCM and total cost concept: Cost components, cost	14	


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


533

	minimization strategies; SCM and marketing mix: Product, price, place, promotion integration; SCM's Influence on marketing strategies; Systems approach to SCM: Holistic view, benefits and challenges.	
III	Marketing Channels: Functions, types, and role of channel members in SCM; Integrating marketing channels with marketing mix; Marketing channels and retailing strategy; Supply chain as value delivery system: Creating and delivering value, enhancing customer experience; Vendor relationships and distribution channel design.	14
IV	Customer service: Strategy and practices developing effective customer service; Integration for Efficiency: Transportation and logistics, selecting the right mode, multimodal transportation and documentation; Warehousing and material handling: Types and site selection; Order processing and management; SCM and information technology: IT-enabled SCM; ERP, JIT, and quality management; Third party logistics (3PL): Overview and benefits; Supply chain management in the Indian environment.	16
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Bowersox D.J. & Closs D.J., Logistics Management, McGraw-Hill International Editors. • Chadwick and Shan Rajagopal, Strategic Supply Chain Management, Butterworth Heinemann. • Gattorna J.L. & Walters D.W., Managing the Supply: A Strategy Perspective, McMillan Business. Glaskowsky NA, Business Logistics, Dryden Press, Ohio, U.S. • Heskett James, Business Logistics, Physical Distribution and Materials Management. Ronald Press. • Sahay B.S., Supply Chain Management: For Global Competitiveness, 1st Ed. McMillan India Pvt. Ltd., New Delhi. • Stern LW, El-Ausary Adell and Caughlan AI, Marketing Channels, Prentice Hall of India, New Delhi. • Sunil chopra and Peter Meindl, Supply chain management – strategy, planning and operation, PHI. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


534

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	Corporate Governance & Sustainability		
Course Code	M24-COM-206		
Course Type	DEC-2		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 206.1: Understand the concept of corporate governance through Indian and International models.</p> <p>CLO 206.2: Know about the legal framework of corporate governance and disclosure practices.</p> <p>CLO 206.3: Gain insights about CSR and Sustainability.</p> <p>CLO 206.4: Apply sustainability approach in reporting and framing of indices.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Framework of Corporate Governance: Concept, need, evolution, theories; Corporate governance and Arthashastra; Developments in India; Committees on corporate governance; Listing agreement; Voluntary guidelines; Elements of good corporate governance; Legislative framework in India: Board structure, composition board, board committees, powers; Disclosure and transparency; Mandatory and non-mandatory requirements; Disclosure under SEBI guidelines.	15	
II	Board Committees: Need, types-mandatory committees, audit committee, nomination and remuneration committee, CSR committee,	16	

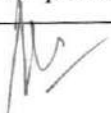

 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

535

	risk management committee; Corporate governance & stakeholders: Stakeholder concept, engagement, analysis, types; Rights of shareholders, protection of minority shareholders, shareholder activism; Role of institutional investors in corporate governance; Whistle blower policy; Insider Trading; corporate governance forums: National foundation for corporate governance, OECD, global corporate governance forum, international corporate governance network, European corporate governance institute, The Asian corporate governance association, corporate secretaries International association.	
III	Corporate Social Responsibility: Concept, need and fundamentals of CSR; Approaches to CSR; Companies (CSR Policies) Rules, 2014 & 2021 (Amended); Corporate Citizenship; CSR assessment; CSR and philanthropy, National voluntary guidelines; Sustainability: Sustainable development, role of business in sustainable development; Corporate Sustainability & CSR.	15
IV	Corporate sustainability reporting framework: GRI guidelines; CSR reporting frameworks; Sustainability indices; ESG index; Sustainability Reporting- meaning, benefits, developments, role of government; Contemporary Developments: Kyoto protocol; Bali Roadmap; Integrated reporting, Environmental reporting.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Aggrawal Sanjay K., Anand Manoj, Corporate Social Responsibility in India: Cases and Developments After the Legal Mandate, Springer. • Aggrawal Sanjiv, Corporate Governance: Concept & Dimensions; Snow White Publications Pvt. Ltd. • Balasubramanian, N., Law of Corporate Governance: Principles & Perspectives, Snowwhite Publications Pvt. Ltd. • Kotler, P., & Nancy, Lee, Corporate Social Responsibility, Wiley-India Edition, New Delhi. • Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, Nw Delhi. • Mathur, U.C., Corporate Governance and Business Ethics (Text and Cases), Macmillan, India. • Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi. 		



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	Advertising and Personal Selling		
Course Code	M24-COM-207		
Course Type	DEC-2		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 207.1: Understand the nature and importance of advertising. CLO 207.2: Prepare Ad Copy and media planning. CLO 207.3: Comprehend the conceptual framework of personal selling. CLO 207.4: Learn skills to execute various stages of personal selling.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Advertising: Concept, Nature And Importance; Advertising And Communication; Types Of Advertising; Advertising Management Process; Social And Economic Aspects Of Advertising; Advertising Objectives And Budget; AIDA Model.		16
II	Copy development and testing: Determining advertising message and copy headlines, body, copy logo, illustration, creative styles and advertising appeals; Media planning: Print, broadcasting and other		14


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

537

	media; Media selection and scheduling; Advertising agency and client relationship; Evaluating advertising effectiveness – Pre and post-tests.	
III	Personal selling: Concept, nature, objectives, and importance; Salesmanship: Concept, objectives, importance and types; Types of selling situations and salesperson, qualities of an effective salesperson; Career opportunities in personal selling; Differences among personal selling, salesmanship, and sales force management; Theories of selling; Buyer-seller dyad.	16
IV	Buying motives and their uses in personal selling; Personal selling process: Prospecting: Concept and methods, pre-approach, approach, sales presentation, objection handling, closing the sale, follow-up actions/after sale services; Approaches to personal selling; Sales reports and sales manuals; Role of IT in personal selling; Ethical issues in personal selling.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Aaker, D.A. and Myers, J.G.- Advertising Management, Prentice Hall, New Delhi. • Batra, R., Myres, J.G. and Aaker, D.A.- Advertising Management, Prentice Hall, New Delhi. • Chunawala, S. A.- Sales Management with Personal selling and salesmanship, Himalaya Publishing house. • Davis, J.J.-Advertising Research, Prentice Hall, New Delhi. • Johnston, M. and Marshall, G.-Churchill/Ford/Walker's Sales Force Management, McGraw Hill, Singapore. • Gupta, C. B.- Personal selling and salesmanship, Scholar Tech Press, MKM Publishers. • Norris, J. S.- Advertising, Prentice Hall, New Delhi. • Stanton, W.J. and Shapiro, R.- Management of A Sales Force, McGraw Hill, Singapore. 		

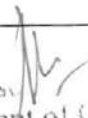

 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session: 2024-25			
Part A - Introduction			
Name of the Programme	Common to all PG Programmes		
Semester	II		
Name of the Course	Constitutional, Human and Moral Values, and IPR		
Course Code	M24-CHM-201		
Course Type	CHM		
Level of the course	400-499		
Pre-requisite for the course (if any)	-		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO-1: Learn the different Constitutional Values, Fundamental rights and duties enshrined in the India Constitution.</p> <p>CLO-2: Understand humanism, human virtues and values, and ide of International peace.</p> <p>CLO-3: Grasp the basic concepts of Moral Values and Professional Conduct which are required to become a part of the civil society and for developing professionalism.</p> <p>CLO-4: Understand concepts of Intellectual Property Rights, Copyright, Patent, Trademark etc., and about threats of Plagiarism.</p>		
Credits	Theory	Tutorial	Total
	2	0	2
Teaching Hours per week	2	0	2
Internal Assessment Marks	15	0	15
End Term Exam Marks	35	0	35
Max. Marks	50	0	50
Examination Time	3 hours		
Part B-Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist at least 4 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	<p>Constitutional Values: Historical Perspective of Indian Constitution; Basic Values enshrined in the Preamble of the Indian Constitution; Concept of Constitutional</p>		8

539

Chairperson
Department of Commerce
Kurukshetra University
Kurukshetra-136119

	Morality; Patriotic Values and Ingredients Nation Building; Fundamental Rights and Duties; Directive Principles of the State Policy.	
II	Humanistic Values: Humanism, Human Virtues and Civic Sense; Social Responsibilities of Human Beings; Ethical ways to deal with human aspirations; Harmony with society and nature; Idea of International Peace and Brotherhood (Vasudhaiv Kutumbkam).	7
III	Moral Values and Professional Conduct Understanding Morality and Moral Values; Moral Education and Character Building; Ethics of Relations: Personal, Social and Professional; Introduction to Gender Sensitization; Affirmative approach towards Weaker Sections (SCs, STs, OBCs, EWS & DAs); Ethical Conduct in Higher Education Institutions; Professional Ethics.	8
IV	Intellectual Property Rights: Meaning, Origins and Nature of Intellectual Property Rights (IPRs); Different Kinds of IPRs – Copyright, Patent, Trademark, Trade Secret/Dress, Design, Traditional Knowledge; Infringement and Offences of IPRs – Remedies and Penalties; Basics of Plagiarism policy of UGC.	7
	Note: Scope of the syllabus shall be restricted to generic and introductory level of mentioned topics.	
Total Contact Hours		30
Suggested Evaluation Methods		
Internal Assessment: 15		End Term Examination: 35
➤ Theory	15	➤ Theory
• Class Participation:	4	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	4	
• Mid-Term Exam:	7	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
Ahuja, V K. (2017). <i>Law relating to Intellectual Property Rights</i> , India, IN: Lexis Nexis.		
Bajpai, B. L., <i>Indian Ethos and Modern Management</i> , New Royal Book Co., Lucknow, 2004.		
Basu, D.D., <i>Introduction to the Constitution of India</i> (Students Edition) Prentice Hall of India Pvt. Ltd., New Delhi, 20th ed., 2008.		
Dhar, P.L. & R.R. Gaur, <i>Science and Humanism</i> , Commonwealth Publishers, New Delhi, 1990.		
George, Sussan, <i>How the Other Half Dies</i> , Penguin Press, 1976.		
Govindarajan, M., S. Natarajan, V.S. Sendil kumar (eds.), <i>Engineering Ethics (Including Human Values)</i> , Prentice Hall of India Private Ltd, New Delhi, 2004.		
Harries, Charles E., Michael S. Pritchard & Michael J. Robins, <i>Engineering Ethics</i> , Thompson Asia, New Delhi, 2003.		


 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

- Illich, Ivan, *Energy & Equity*, Trinity Press, Worcester, 1974.
- Meadows, Donella H., Dennis L. Meadows, Jorgen Randers & William W. Behrens, *Limits to Growth: Club of Rome's Report*, Universe Books, 1972.
- Myneni, S.R, Law of Intellectual Property, Asian Law House.
- Narayanan, P, *IPRs*.
- Neeraj, P., & Khusdeep, D. (2014). *Intellectual Property Rights*, India, IN: PHI learning Private Limited.
- Nithyananda, K V. (2019). *Intellectual Property Rights: Protection and Management*. India, IN: Cengage Learning India Private Limited.
- Palekar, Subhas, *How to practice Natural Farming*, Pracheen (Vaidik) Krishi Tantra Shodh, Amravati, 2000.
- Phaneesh, K.R., *Constitution of India and Professional Ethics*, New Delhi.
- Pylee, M.V., *An Introduction to Constitution of India*, Vikas Publishing, New Delhi, 2002.
- Raman, B.S., *Constitution of India*, New Delhi, 2002.
- Reddy, B., *Intellectual Property Rights and the Law*, Gogia Law Agency.
- Reddy, N.H., Santosh Ajmera, *Ethics, Integrity and Aptitude*, McGraw Hill, New Delhi.
- Sharma, Brij Kishore, *Introduction to the Constitution of India*, New Delhi,
- Schumacher, E.F., *Small is Beautiful: A Study of Economics as if People Mattered*, Blond & Briggs, Britain, 1973.
- Singles, Shubham et. al., *Constitution of India and Professional Ethics*, Cengage Learning India Pvt. Ltd., Latest Edition, New Delhi, 2018.
- Tripathy, A.N., *Human Values*, New Age International Publishers, New Delhi, 2003.
- Wadehra, B.L., Law relating to Intellectual Property, Universal Law Publishing Co.
- Relevant Websites, Movies and Documentaries:**
- Value Education Websites*, <http://uhv.ac.in>, <http://www.uptu.ac.in>.
- Story of Stuff*, <http://www.storyofstuff.com>
- Cell for IPR Promotion and Management: <http://cipam.gov.in/>.
- World Intellectual Property Organization: <https://www.wipo.int/about-ip/en/>
- Office of the Controller General of Patents, Designs & Trademarks: <http://www.ipindia.nic.in/>
- Al Gore, *An Inconvenient Truth*, Paramount Classics, USA.
- Charlie Chaplin, *Modern Times*, United Artists, USA.
- Modern Technology – The Untold Story*, IIT, Delhi.
- A. Gandhi, *Right Here Right Now*, Cyclewala Productions.

Chairperson
Department of Commerce
Kurukshetra University
Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)

Part A - Introduction

Name of Programme	Commerce		
Semester	III		
Name of the Course	Financial Institutions and Markets		
Course Code	M24-COM-301		
Course Type	CC-11		
Level of the course	500-599		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 301.1: Enable to understand the working of financial Institutions and markets both individually and as an interlinked system.</p> <p>CLO 301.2: Develop an understanding of the organization, role, functioning and need for regulation of different types of financial markets in India.</p> <p>CLO 301.3: Familiarise the students with the role of commercial banks, NBFCs and development banks in India.</p> <p>CLO 301.4: To acquaint the learners with the concept of financial services with special emphasis on merchant banking and mutual funds and the recent developments.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course


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

Unit	Topics	Contact Hours
I	Financial system: Concept, nature and role; Financial system and financial markets; Banking and non-banking financial institutions; Consolidation & competition among financial institutions; Financial conglomerates; Financial system and economic development; Indian financial system-an overview.	16
II	Financial markets: Organization, economic role, instruments & regulation of money market; Capital Market: Primary and secondary markets and their organization; Government securities market; Recent	14


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

542

	developments in Indian capital and money market; Role of SEBI- an overview.	
III	Financial institutions: Commercial banking-Concept, role, classification, asset liability management, non-performing assets (NPAs); Financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance: Life and non-life insurance companies in India- public and private; Non-banking financial companies (NBFCs): Role and types; Private equity, venture capital and hedge funds; Development banks: Concept, objectives and functions, Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, SBI and state financial institutions.	16
IV	Merchant Banking: Concept, functions growth and future of merchant banking in India; Government policy on merchant banking services; SEBI guidelines; Leasing and hire purchase, venture capital finance, factoring services, credit rating; Mutual funds: Concept, performance appraisal and regulation of mutual funds; Types of mutual fund schemes (open ended v/s close ended, equity, debt, hybrid schemes and exchange traded funds (ETFs)); Designing and marketing of mutual funds schemes; Mutual fund schemes in India: recent developments.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Bhole L.M.- Financial Markets and Institutions, Tata McGraw Hill, Delhi. • Mishkin, F.- The Economics of Money Banking and Financial Markets. Pearson • Madura, J.- Financial Markets and Institutions. Cengage. • Khan M. Y.-Indian Financial System, Tata McGraw Hill, Delhi. • Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications. • Rose, Peter S.- Financial Institutions. Ontario, Irwin Dorsey. • Srivastava R.M.- Management of Indian Financial Institution; Himalaya Publishing House, Mumbai • Varshney, P.N.-Indian Financial System, Sultan Chand & Sons, New Delhi. • Viji, Madhu- Management of Financial Institutions in India, Amol Publications, New Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

543

Session 2025-26 (Scheme w.e.f. 2024-25)

Part A – Introduction


Name of Programme	Commerce		
Semester	III		
Name of the Course	Financial Analysis and Reporting		
Course Code	M24-COM-302		
Course Type	CC-12		
Level of the course	500-599		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 302.1: Analyse and interpret financial statements. CLO 302.2: Understand the concept of mandatory and voluntary disclosures. CLO 302.3: Gain insights on Indian Accounting standards and IFRS. CLO 302.4: Critically evaluate the contemporary issues in financial reporting. CLO 5*: Analyse financial statements of company and reporting for better decision making.		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-

Part B- Contents of the Course

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

Unit	Topics	Contact Hours
I	Financial reporting: Purpose, users, conceptual framework of reporting; Financial statements: Structure, general purpose of financial statements as per Ind AS, disclosures (mandatory and voluntary), auditor's report, director's report, corporate governance report, other disclosures; Components of financial statements: Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Revenue Recognition (AS-9), Accounting for Fixed Assets [Property, Plant & Equipment (AS-10)], Earning Per Share (AS-20), Accounting for Taxes on Income (AS-22), Accounting for Intangible Assets (AS-26).	12
II	Analysis and interpretation of financial statements: Vertical and horizontal analysis, expanded analysis, financial ratios in annual reports,	11

	graphical financial information, use of financial analysis for management, indexed financial statements, return on assets, ratios to predict financial insolvency; Inter firm Comparison: Concept, return ratios, market ratios, solvency ratios, dividend ratios, Z score; Fair value measurement.	
III	Accounting Standards and IFRS: Concept, nature, objectives, applicability, need and benefits of convergence of Indian accounting standards towards and IFRS; Difference between GAAPs, Accounting Standards & IFRS; Ind AS 101: First time adoption of Ind AS; Ind AS 102: Share based payment; Ind AS 103: Business Combination; Ind AS 110: Consolidated financial statements; Overview of IFRS	11
IV	Contemporary Issue in Financial Reporting and Analysis: Evolution of accounting in technological environment; Accounting for E-Commerce: Concept, business models-P2P, P2A, Aggregator model, B2C, B2B, Mixed models, revenue recognition, website costs; Value Added Statements: Concept, types of value-added, value-added statement, EBITDA, Interim Reporting.	11
Total Contact Hours		45
Practicals		Contact Hours
V*	<ul style="list-style-type: none"> a. Horizontal and vertical analysis of key metrics of a company's financial statements. b. Assess the solvency and leverage position of a business using financial ratios and make a comparative statement of historical, current and industry averages. c. Financial model by linking income statement, balance sheet and cash flow statement of a company using historical data of 3 years. Analyse the accounting principles which leads to cash flow statement. d. Showcase a firm's financial performance without the impact of capital structure and how it can be used in valuation of an enterprise. e. A hotel company knows that the holiday season is approaching and that the hotels will be crowded. The company wants to find out whether an increase in customer traffic at the hotel will raise the total sales revenue, if so, then by how much. Make a sensitivity analysis to solve this issue. f. Check the company's performance using Dupont Analysis. g. Critically evaluate the Director's Report and Auditor's Report. h. Analyse the financial statements of a company and make a report on Company's information, accounting policies, revenue recognition, compliance of accounting standards, Inventories, schedule of PPE, Taxes (current and deferred) and impact on EPS (basic and diluted). i. Analyse a company's disclosure of significant policies. 	30


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Suggested Evaluation Methods			
Internal Assessment: 30		End Term Examination: 70	
➤ Theory	20	➤ Theory:	50
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	5		
• Mid-Term Exam:	10		
➤ Practicum	10	➤ Practicum	20
• Class Participation:	5	Lab record, Viva-Voce, write-up and execution of the practical	
• Seminar/Demonstration/Viva-voce/Lab records etc.:	5		
• Mid-Term Exam:	-		
Part C-Learning Resources			
Recommended Books/e-resources/LMS:			
<ul style="list-style-type: none"> • Ahuja, N. & Dawar, V., Financial Reporting, Taxmann Publications. • Bhattacharya, K. Ashish, Corporate Financial Reporting and Analysis, Prentice Hall of India. • Dunn, J., Financial Reporting and Analysis, Wiley. • Foster, G., Financial Statement Analysis, Pearson Education. • Fridson, M.S. & Alvarez, F.- Financial Statement Analysis- A Practitioner Guide, Wiley Finance. • Jha, N. & Wadhwa, S., Financial Reporting Analysis, Himalaya Publishing House. • Lal, J. & Sucheta, Financial Reporting and Analysis, Himalaya Publishing House. • Murthy, G., Analysis and Interpretation of Financial Statements, Himalaya Publishing House. • Tulsian, P.C. and Tulsian, Bharat, Financial Reporting, S. Chand Publishing. 			


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)


Part A - Introduction

Name of Programme	Commerce		
Semester	III		
Name of the Course	Investment Management		
Course Code	M24-COM-303		
Course Type	DEC-3		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 303.1: Acquaint with the investment environment and risk-return framework. CLO 303.2: Develop an understanding of fundamental & technical analysis and investment strategies. CLO 303.3: Enable to evaluate portfolios along with a deep understanding of capital market theories and associated models. CLO 303.4: Familiarise with financial derivatives and option pricing model.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course

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

Unit	Topics	Contact Hours
I	Investment analysis: Nature, scope and process; Approaches to investment analysis; Alternative investment avenues; Diversification and hedging; Socially responsible investing; Ethical investing and other contemporary issues in investment management; Risk and Return: Types of risk- Default risk, foreign exchange risk, interest rate risk, purchasing power risk; Security return and risk analysis: Expected return, systematic & non-systematic risk.	16
II	Security Analysis: Valuation of securities, bonds, debentures, preference shares & equity shares; Fundamental analysis: Economic analysis, industry analysis and company analysis; Technical analysis: Dow theory, price/volume charts, technical indicators, Elliott Wave	16


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136116


547

	theory; Efficient market hypothesis: Forms of market efficiency; Behavioural finance: Expected utility theory vs. prospect theory, market anomalies, behavioural biases; Investment strategies: Value investing, momentum and contrarian strategies.	
III	Portfolio Analysis & Revision: Risk-return optimization; Capital market theory: Capital asset pricing model (CAPM), Arbitrage Pricing theory, Markowitz theory, Optimum portfolio construction; Portfolio performance evaluation: Sharpe's, Treynor & Jensen models, FAMA decomposition of portfolio performance;	14
IV	Financial derivatives: Stock options & futures- Features, types and payoffs, trading strategies for options, exotic options and other innovations in derivatives market; Binomial Option Pricing Model & Black Scholes Option Pricing Model.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Clark, Francis: Investment- Analysis and Management, TMH Publishers. • Prasanna Chandra - Investment Analysis and Portfolio Management. Tata McGraw Hill. • Fischer, Donald E. and Ronald, J. Jordan - Security Analysis and Portfolio Management. PHI Learning. • Vanita Tripathi- Security Analysis and Portfolio Management. Taxmann • Fisher and Jordon: Security Analysis and Portfolio Management, PHI, New Delhi • Hull, J. C. and Basu. Options, Futures and Other Derivatives. Pearson. • Alexander, Sharpe, Bailey – Fundamentals of Investment – Pearson/PHI. • Barua, Verma and Raghunathan – Portfolio Management, TMH. • S. Kevin – Portfolio Management, Prentice Hall India. • Reilly, Frank K. and Brown, Keith C., Investment Analysis and Portfolio Management. Cengage Learning. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

548

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A – Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Project Planning and Control		
Course Code	M24-COM-304		
Course Type	DEC-3		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 304.1: Generate project ideas & develop project planning. CLO 304.2: Analyze the projects from market, technical and financial points of view. CLO 304.3: Forecast profitability and apply the project appraisal parameters. CLO 304.4: Carry out a social cost-benefit analysis of projects and understand project network techniques.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Project: Concept, types, features; Project idea generation; Identification of Investment opportunities; project screening; Project feasibility study; Project planning and analysis; Project organizational structure.		14
II	Market and demand analysis: Sources of information- primary and secondary, Demand forecasting and market planning; Technical		14


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


549

	Analysis: Materials and inputs, production technology, plant location and layout, selection of plant and equipment; Financial Analysis: Major cost components, means of financing, planning capital structure.	
III	Profitability and financial projections: Cost of production, Break-even analysis, projected profit and loss account, cash flow statement and balance sheet; Project appraisal techniques: Appraisal under uncertainty and risk analysis.	16
IV	Social cost benefit analysis: Concept, indicators of social desirability of project, methodology, L&M and UNIDO approach, SCBA in India; Network techniques for project control: PERT/CPM; Problem of time and cost overrun; Project implementation practices in India.	16
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Bryce, MC: Industrial Development, McGraw Hill (Int. Ed), New York. • Chandra, Prasanna: Projects: Planning Analysis, Financing, Implementation, and Review Tata McGraw Hill, New Delhi. • Chaudhary, S.: Project Management, Tata McGraw Hill, New Delhi. • I.D.B.I: Manual of Industrial Project Analysis in Developing Countries. • O.E.C.D: (i) Manual for Preparation of Industrial Feasibility Studies. (ii) Guide to Practical Project Appraisal. • Patel, Bhavesh M, Project Management, Vikas Publishing House Pvt. Ltd., New Delhi • Pitale, R.L: Project Appraisal Techniques, Oxford and IBH. • Planning Commission: Manual for Preparation of Feasibility Report. • Timothy, D.R. and W.R Sewell: Project Appraisal and Review, Macmillan, India. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


550

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A - Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Services Marketing		
Course Code	M24-COM-305		
Course Type	DEC-4		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 305.1: Understand the conceptual framework, buyer behaviour and marketing mix of services.</p> <p>CLO 305.2: Apply the knowledge of service relationship marketing and service development delivery.</p> <p>CLO 305.3: Describe and demonstrate the understanding of service recovery, physical environment of services, communication and pricing of services.</p> <p>CLO 305.4: Describe and demonstrate the understanding of distribution of services, management of service employees as well as customers.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

I	Services Marketing: Concept, characteristics, and classification; Buying process for services; Customer expectations of services; Customer perception of services; Marketing Mix in Services.	16
II	Service Quality: Concept, dimensions and models; Relationship marketing: Concept, importance and strategies; Service market segmentation and targeting; Customer retention strategies. Service Development process; Service blueprinting; Approaches to service delivery.	14
III	Customers feedback and service recovery; Physical environment of services; Communication and promotion of services: Main problems, objectives, communication mix and strategies, Pricing of Services: Characteristics, approaches and pricing strategies.	16
IV	Distribution of Services: Channels, key intermediaries, strategies for effective service delivery; Managing service employees: Importance and roles of contact personnel; Managing service delivery employees. Managing customers and strategies for enhancing customer participation; Customer protection and ethics in services.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Jauhari, V. and Dutta, K.- Services-Marketing, Operations and Management, Oxford University Press, New Delhi. • Lovelock, C.H. Services Marketing, Pearsons, New Delhi. • Payne, A.: The Essence of Services Marketing, Prentice Hall, New Delhi. • Rao, K. Rama Mohana, Services Marketing, Pearson Education, Delhi. • Shankar, Ravi: Services Marketing -The Indian Perspective, Excel Books, New Delhi. • Zeithaml, V.A., Bitner, M.J.: Services Marketing, Tata McGraw Hill, New Delhi 		

552


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A - Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Rural and Agricultural Marketing		
Course Code	M24-COM-306		
Course Type	DEC-4		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 306.1: Understand the concept and status of rural markets in India CLO 306.2: Comprehend the marketing mix for rural markets CLO 306.3: Gain insight into the consumer behavior and purchasing decision-making process of rural consumers. CLO 306.4: Have knowledge of the institutional and legal framework of agricultural marketing.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Rural markets: Nature and characteristics; Difference between rural and non-rural markets; Potential and size of rural markets in India; Understanding rural consumers: Socio-economic profile, demographic and lifestyle of rural consumers.		16



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

553

II	Marketing mix for rural markets; Product development for rural markets; Pricing strategies and methods; Promotion and media decisions for rural markets; Role of opinion leaders in rural markets; Marketing channels for rural markets.	16
III	Consumer behaviour of rural consumers: Need identification, sources of information, evaluation of alternatives, purchase decisions; Marketing of consumer durables and non-durable products in rural markets; Online marketing in rural markets.	14
IV	Agricultural marketing: Concept and characteristics; Classification of agricultural markets; Pricing methods of agricultural produce; Institutional framework for agricultural marketing: Agriculture produces market committee, marketing boards, cooperatives, etc.; Agricultural marketing laws.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Krishnamacharyulu, C.S.G., & Ramakrishnan, L. (2003). Rural Marketing: Text and Cases. Pearson Education India. • Velayudhan, S.K. (2007). Rural Marketing: A Developmental Approach. SAGE Publications. • Dogra, B., & Ghuman, K. (2008). Rural Marketing: Exploring New Horizons. Tata McGraw-Hill Education. • Grandhi, B., & Sood, S. (2014). Rural Marketing: Concepts and Practices. Tata McGraw-Hill Education. • Singh, Sukhpal: Rural Marketing Management, Vikas Publishing House, New Delhi. 		



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A – Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Human Resource Development		
Course Code	M24-COM-307		
Course Type	DEC-5		
Level of the course	500-599		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 307.1: Understand the concept and evolution of Human Resource Development.</p> <p>CLO 307.2: Know about strategic interventions in HRD, including designing and implementing training programs.</p> <p>CLO 307.3: Manage knowledge, learning processes, and HRD interventions effectively in an organizational setting.</p> <p>CLO 307.4: Assess the impact of HRD programs on organizational health and climate.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Human resource development: Concept and evolution, relationship between HRD and HRM; HRD process and framework: Assessing HRD needs, designing training and development programme, implementation of programme and evaluation; Strategic interventions in HRD, HRD		16


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


555

	functions, role and competencies of HRD professionals, emerging trends and challenges in HRD.	
II	HRD activities: Employee development activities, leadership development, action learning, assessment and development centers; HRD culture and climate, elements of HRD climate; Determinant needs and role of trade unions; Employee socialization and orientation: Concept, categories and content of learning in socialization, realistic job review, career management and development; HRD audit.	14
III	Knowledge management: Concept, process, tools and barriers to knowledge management; Learning and HRD: Concept, principles, process and theories of learning, learning styles and strategies; Role analysis, simulations, T-Groups and transactional analysis.	16
IV	HRD in organizations: Organizational health and organizational climate; Management development; Employee counselling and wellness services, assessing the impact of HRD programs and applications, organizational strategies based on human resources.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Dayal, I.- Successful Applications of HRD, New Concepts, New Delhi. • Deb, T.- Human Resource Development – Theory and Practice, Ane Books Pvt. Ltd., New Delhi. • Halder, U.K., Human Resource Development, Oxford University Press, New Delhi. • Krishnaveni, R., Human Resource Development – A Researcher’s Perspective, Excel Books, New Delhi. • Werner J.M. and Desimone R.L., Human Resource Development – Foundation, Framework and Application, Cengage Learning, New Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

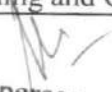
556

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A – Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Management of Industrial Relations		
Course Code	M24-COM-308		
Course Type	DEC-5		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 308.1: Understand the concepts, scope, and determinants of industrial relations. CLO 308.2: Learn about management of union relationships. CLO 308.3: Know how to handle employee counseling, grievance redressal machinery. CLO 308.4: Understand and manage industrial democracy and compare industrial relations systems across different countries.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Industrial relations: Concept, scope determinants, historical developments, models of Industrial relations; Unitarist, pluralist, Dunlop's and Marxist perspectives of industrial relations; Industrial relations in India; Managing industrial relation changes, industrial relations and productivity, factors affecting Industrial relations; Role of trade unions, government, technology and culture, effective communication systems and Industrial relations management.	18	


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

557

II	Trade unionism: Meaning and theories of trade unionism; Trade unions: Purpose, functions, structure, social responsibility, and multiplicity of trade unions; Union management relations: Factors affecting union management relations, public policies, role of State, Constitution, ILO and authorities under Industrial Disputes Act, 1947; Conflict resolutions; Industrial relations machinery in India; Provisions under the Act, powers and duties of authorities, methods of Industrial disputes resolution (statutory and non-statutory); Forms of industrial conflicts.	15
III	Employee counseling and grievance redressal machinery; Employee counseling: Types, methods, industrial relations strategies, workers development and participation; Discipline and grievance redressal: Nature of grievances, conciliation, arbitration and adjudication; Collective bargaining: Bargaining process, strengths and skills.	12
IV	Industrial democracy and comparative industrial relations; Industrial democracy: Concept and scope, workers participation, strategies for making participation effective; Comparative industrial relations: Objectives, significance, principles and variables of comparative analysis, comparative industrial relations and policy in U.K, U.S.A, Japan, Germany, Russia and other developing countries; Labour welfare and administration; ILO, ILC and Indian constitutional provisions in relation to labour administration.	15
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Monappa, A.-Industrial relations, Tata Mc-Graw Hill, New Delhi. • Venkat Ratnam, C.S.-Industrial Relations: Text and Cases, Oxford University Press, New Delhi. • Katz, H., Kochan, T. A. & Colvin, A. J.S -An Introduction to Collective Bargaining and Industrial Relations, 4th Edition, The McGraw Hill Companies. • Verma, P.-Management of Industrial Relations-Reading and Cases, Oxford Univ.Press, New Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

558

Session 2025-26 (Scheme w.e.f. 2024-25)


Part A - Introduction

Name of Programme	Commerce		
Semester	III		
Name of the Course	Consumer Behaviour		
Course Code	M24-COM-309		
Course Type	DEC-6		
Level of the course	500-599		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 309.1: Understand the nature of consumer behaviour and process of consumer buying. CLO 309.2: Explore the underlying variables resulting into differences in consumer decision making. CLO 309.3: Comprehend the influence of external factors on consumer behaviour. CLO 309.4: Gain insight into models of buyer behavior.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course


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

Unit	Topics	Contact Hours
I	Concept of consumer; Consumer behaviour: Concept, types, theory and applications; Consumer buying roles; Types of Indian consumers, changing roles of Indian consumers; Consumer buying process; Extensive; Limited and routine problem-solving behaviours.	16
II	Internal determinants of consumer behaviour: Needs, motivation and involvement, Information processing; Consumer perception; Learning:	14


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

559

	Attitude and attitude change; Personality; Psychographics; Values and life-style.	
III	External determinants of buying behaviour: Family, reference group and social class; influence of culture; Sub-cultural aspects of consumer behavior; Opinion leadership: Process, measurement, profile; WOM.	16
IV	Four view of consumer: Economic man, passive man, cognitive man, emotional man; Models of buyer behaviour; Diffusion of innovations and adaptation process; Consumer research: Concept, importance, scope and methods.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Assael, H.- Consumer Behaviour and Marketing Action, Cengage Learning. • Blackwell, R.D., Miniard, P.W. and Engel, J.F.- Consumer Behaviour, Cengage Learning. • Hawkins D.I., Best, R.J. and Coney K.A.- Consumer Behaviour, Building Marketing Strategy, McGraw Hill. • Mothersbaugh, D.L., Hawkins, D.I., Kleiser, S.B. and Mookerjee A, Consumer Behaviour: Building Marketing Strategy, McGraw Hill, Indian Edition. • Peter, J. P., and Jerry C. O.- Consumer Behaviour and Marketing Strategy, McGraw Hill. • Schiffman, L.G. and Kanuk, L.L. - Consumer Behaviour, Pearson, Ltd., New Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)


Part A - Introduction

Name of Programme	Commerce		
Semester	III		
Name of the Course	Retail and Visual Merchandising		
Course Code	M24-COM-310		
Course Type	DEC-6		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 310.1: Understand the fundamentals of merchandise and assortment planning. CLO 310.2: Evaluate the various sources of merchandise and understand category management. CLO 310.3: Comprehend the fundamentals of visual merchandising and circulation plan. CLO 310.4: Plan the visual merchandise presentation.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course


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

Unit	Topics	Contact Hours
I	Retail: Concept, functions of retail management; Organisation of retail; Types of retail stores; Basis of segmentation, targeting & positioning of retail stores; Store image; Retail store design: exteriors and interiors.	15
II	Fundamentals of merchandising, elements and process of merchandise planning; Assortment planning; Merchandiser: Role and responsibilities; Supply of Merchandise: Concept and sources; Global sourcing; Merchandise pricing and performance evaluation; Category management; Private labels; Buying selling cycle; Supply chain management; Inventory management; Record keeping.	15


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

561

III	Visual merchandising: Concept and functions; Planning visual merchandising; Store planning and fixtures; Circulation plan and planograms; Quality and process in visual merchandising; Interiors and layout.	15
IV	Types of display; Merchandise presentation; Window displays; Styling, Display Calendar, Sales Tracking, Handling the Mannequin, Props, Lighting, Organising an in-store event, VM Tool Kit; Standard Operating Procedures (SOPs).	15
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Pradhan Swapna, Retail Merchandising, McGraw Hill, New Delhi. • Bhalla, S. and Anurag S., Visual Merchandising, McGraw Hill, New Delhi. • Iyer S.B., Retail Store Operations, McGraw Hill, New Delhi. • Morgan, T., Visual Merchandising: Windows, In store display for Retail, Laurence King Publishing. • Pegler, M.M., Visual Merchandising and Display, Fairchild Books, New York. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

562

Session 2025-26 (Scheme w.e.f. 2024-25)


Part A - Introduction

Name of Programme	Commerce		
Semester	III		
Name of the Course	Sustainable Business		
Course Code	M24-OEC-306		
Course Type	OEC		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 306.1: Acquaint with the concept and importance of sustainable business. CLO 306.2: Develop an understanding of Sustainability Reporting and Sustainability Risk Management. CLO 306.3: Comprehend sustainable marketing mix. CLO 306.4: Familiarise with role of entrepreneurship in sustainable business.		
Credits	Theory	Tutorial	Total
	2	0	2
Teaching Hours per week	2	0	2
Internal Assessment Marks	15	0	15
End Term Exam Marks	35	0	35
Max. Marks	50	0	50
Examination Time	3 hours		

Part B- Contents of the Course


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

Unit	Topics	Contact Hours
I	Sustainability: Concept, importance and principles; Sustainable business and CSR, business sustainability and corporate accountability framework; Triple bottom line for business sustainability.	8
II	Sustainability Reporting: Concept, need and process; Sustainability reporting standards; Emerging issues in sustainability reporting;	7

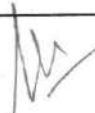

 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

563

	Sustainability performance framework; Sustainability risk management.	
III	Sustainable business marketing: Green marketing strategy; Sustainable marketing mix; Market barriers to sustainability products; Business risks of sustainability marketing; Keys to marketing a sustainable brand.	8
IV	Entrepreneurship and Sustainable Business: Entrepreneurship: Concept, importance and qualities of a good entrepreneur; Role of entrepreneurship in sustainable business; Social entrepreneurship; Innovation and sustainable business.	7
Total Contact Hours		30
Suggested Evaluation Methods		
Internal Assessment: 15		End Term Examination: 35
➤ Theory	15	➤ Theory: 35
• Class Participation:	4	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	4	
• Mid-Term Exam:	7	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Aagaard, Annabeth. Sustainable business: Integrating CSR in business and functions. River Publishers. • Brockett, Ann, and Zabihollah Rezaee. Corporate sustainability: Integrating performance and reporting. Vol. 630. John Wiley & Sons. • Gittel, Ross, Matt Magnusson, and Michael Merenda. The sustainable business case book. Saylor Foundation. • Scott, Jonathan T. The sustainable business: A practitioner's guide to achieving long-term profitability and competitiveness. Routledge. • Wells, Geoffrey, ed. Sustainable business: Theory and practice of business under sustainability principles. Edward Elgar Publishing. 		



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	IT Applications in Business		
Course Code	M24-COM-401		
Course Type	CC-13		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 401.1: Use online tools to improve productivity CLO 401.2: Communicate and collaborate using the online and cloud-based tools. CLO 401.3: Manage online resources for marketing communication. CLO 401.4: Comprehend AI tools for students. CLO 5*: Will be able to apply various IT tools in real life situation.		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-
Part B- Contents of the Course			
Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Productivity Applications: Word Processor – MS Word, Google Docs, Libre Office; Spreadsheet – MS Excel, Google Sheets; Presentation Software – Power Point, Google Slides.	12	
II	Communication and Collaboration Tools: Email and Calendar Applications; Online Meetings -Google Meet, Zoom, Microsoft Teams, Slack, etc. Cloud Storage and collaboration – Use of Google Drive, One Drive, etc. for storage and resource sharing	11	
III	Marketing Tools: Youtube, Facebook, Instagram, Snapchat, etc. – resources, making a channel/page, promoting channel/ page. Blogging- Wordpress, Blogger, etc., tools for blogging	11	
IV	AI Tools: Chat GPT, Gemini, Microsoft Copilot; Rephrasing tools; Grammarly; Tools for making websites and apps; Making CV using AI tools.	11	
Total Contact Hours			45


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

565

Practicals		Contact Hours
Suggested Practical (at least 3 per unit)		30
a) Write a letter informing the dealers about the launch of new product (MS Word – formatting and mail merge) b) Make a sales report (MS Word – graphics, tables and formatting) c) Prepare a payroll of employees in an organization (MS Excel) d) Make a table of quarterly sales of products of a firm and make the graphs of sales growth and compute the same with the help of a formula (MS Excel – graphs, formula) e) Choose any topic of your choice and make a presentation (Power Point) f) Schedule an online meeting using Calendar, Google Meet & Zoom. Study various settings of controlling the meeting. g) Make a Google Form to collect data from the students. Store the sheet in Google Drive and share it with your teacher h) Make a Facebook/ Instagram page to promote a product of your choice i) Make a Youtube channel to inform about the features about the product and upload at least 2 videos. j) Make a blog on various features/ news about the product of your choice (Blogger/ Word Press) k) Choose any topic of your choice and prepare the content on the same using Chat GPT/ Gemini/ Microsoft Copilot. Make a graphic also on the same topic. l) Make a presentation using AI tool m) Make your CV using AI tool (Canva/ MS Word/ Resume.io etc.)		
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	20	➤ Theory: 50
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	5	
• Mid-Term Exam:	10	
➤ Practicum	10	➤ Practicum 20
• Class Participation:	5	Lab record, Viva-Voce, write-up and execution of the practical
• Seminar/Demonstration/Viva-voce/Lab records etc.:	5	
• Mid-Term Exam:	-	
Part C-Learning Resources		
Recommended Books/e-resources/LMS: <ul style="list-style-type: none"> Lambert, J., & Frye, C. (2019). Microsoft Office 2019 Step by Step. Microsoft Press. Bucki, L. (2021). Microsoft Office 365 All-in-One for Dummies. Wiley. Dean, A. (2020). YouTube Secrets: The Ultimate Guide to Growing Your Following and Making Money as a Video Influencer. Lioncrest Publishing. Online resources to use the apps and other resources: https://chat.openai.com/ https://gemini.google.com/ https://copilot.microsoft.com/		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

566

Session 2025-26 (Scheme w.e.f. 2024-25)


Part A - Introduction

Name of Programme	Commerce		
Semester	IV		
Name of the Course	Multinational Financial Management		
Course Code	M24-COM-402		
Course Type	CC-14		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 402.1: Understand the conceptual framework of multinational financial markets and various financial instruments.</p> <p>CLO 402.2: Know the role of multinational financial institutions and understand forex market.</p> <p>CLO 402.3: Acquaint with exposure management.</p> <p>CLO 402.4: Develop the understanding about FDI and international trade finance.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course

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

Unit	Topics	Contact Hours
I	International financial management: Concept, nature, importance and challenges, Domestic vs. international financial management, international monetary system; International financial markets: Features and role of international capital and money markets; International financial instruments: GDRs, ADRs, IDRs, Euro bonds, Euro loans, Repos, CPs, Floating rate instruments, Loan syndication and Euro deposits.	16
II	Multilateral financial institutions and foreign exchange market: IMF, World Bank; European monetary system; Importance and functions,	14


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

567

	Forex market; structure and functions, major participants, factors influencing exchange rates, exchange rate determination theories; Exchange rate quotes, Spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures.	
III	Exposure management: Transaction exposure, translation exposure and economic exposure; Management of exposures: Internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques.	16
IV	Foreign direct investment and international trade finance; Global trends in FDI, benefits of investing overseas, political risk and FDI, Overview of cross boarder merger and acquisitions, supplier credit, buyers credit, documentary credit, letter of credit mechanism, forfeiting.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Apte, P.G: <i>International Financial Management</i>, Tata McGraw Hill, New Delhi, • Buckley, Adrian: <i>Multinational Finance</i>, Prentice Hall, New Delhi. • Eitman, D.K. and Stenehill, A.I.: <i>Multinational Business Cash Finance</i>, Addison Wesley, New York. • Henning, C.N., Piggot, W. and Scott, W. H.: <i>International Financial Management</i>, McGraw Hill, International Edition. • Levi, M. D.: <i>International Finance</i>, McGraw- Hill, International Edition. • O'Connor D. J., and Bueso, A. T.: <i>International Dimensions of Financial Management</i>; Macmillan, New Delhi. • Keith, Pilbeam: <i>International Finance</i>; MacMillan Press, Hong Kong. • Rodriquefe, R.M. and E.E Carter: <i>International Financial Management</i>, Prentice Hall, International Edition. • Shaprio, Alan. C: <i>Multinational Financial Management</i>, Prentice Hall, New Delhi. • Yadav, Surendras., P. K. Jain and Peyrard, Max: <i>Foreign Exchange Markets</i>, Macmillan, New Delhi. • Zeneff, D. and Zwick, J.: <i>International Financial Management</i>, Prentice Hall, International Edition. 		


 In-charge person
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

568

Session 2025-26 (Scheme w.e.f. 2024-25)

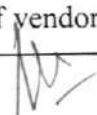
Part A - Introduction

Name of Programme	Commerce		
Semester	IV		
Name of the Course	Corporate Reporting Practices		
Course Code	M24-COM-403		
Course Type	DEC-7		
Level of the course	500-599		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 403.1: Analyze the impact of GAAP and its application for reporting and compliance. CLO 403.2: Study accounting methods for business combinations and corporate restructuring. CLO 403.3: Understand accounting statements for business groups and joint ventures. CLO 403.4: Know about the recent developments for corporate reports		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course

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

Unit	Topics	Contact Hours
I	Generally accepted accounting principles in India; Overview of accounting standards (AS); International financial reporting standards; An overview of Indian accounting standards.	16
II	Accounting of business combinations & restructuring (as per Ind AS); Relevant terms, types of mergers, methods of accounting, treatment of goodwill arising on merger; Purchase consideration and settlement; Accounting in books of vendor/ transferor and transferee; Accounting	14


 nairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

569

	for investment in subsidiary; Accounting for mergers/acquisitions (including chain holdings, cross holdings, multiple holdings); Corporate financial restructuring, reconstruction schemes, de-merger, reverse merger; Notes to accounts & related disclosures under amalgamation.	
III	Consolidated financial statements (as per Ind AS): Concept of business group, purposes of consolidated financial statements, consolidation procedures, non-controlling interest, valuation of goodwill, treatment pre-acquisition profit and post-acquisition profit and concept; Fair value at the time of acquisition; Consolidation with two or more subsidiaries, Consolidated income statement, balance sheet and cash flow statements for group ; Impact on group financial statements at the point of acquisition; Treatment of investment in associates and joint ventures in consolidated financial statements.	14
IV	Recent trends in financial reporting: Sustainability reporting; Corporate social responsibility reporting; Fair value measurement; Integrated reporting; Business responsibility reporting; Recognition & valuation financial instruments (Ind AS); GST accounting.	16
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Bhattacharya, A. K.- Corporate Financial Reporting and Analysis, PHI. • Jaiswal, S.S. and Bhattacharyya, A.K.- Corporate Financial Statements under Ind AS, McGraw Hill India. • Vasal, V. K.- Corporate Reporting in India: Financial and Social Performance Disclosures, New Century Publications. • Sharma, P. and Bhalla, K.- Problems and Solutions in Financial Reporting for CA Final, Commercial Law publishers, India (Pvt) Ltd. • Sekar, G. and Prasath, B.S.-Students Guide on Financial Reporting, Wolters Kluwer India Pvt. Ltd. 		


 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

570

Session 2025-26 (Scheme w.e.f. 2024-25)

Part A - Introduction

Name of Programme	Commerce		
Semester	IV		
Name of the Course	Corporate Tax Planning and Management		
Course Code	M24-COM-404		
Course Type	DEC-7		
Level of the course	500-599		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 404.1: Compute tax liability of companies and apply tax planning with respect to form of business organization, nature and location.</p> <p>CLO 404.2: Understand tax planning for financial management decisions.</p> <p>CLO 404.3: Apply tax planning for various managerial decisions.</p> <p>CLO 404.4: Know tax planning for the purpose of amalgamation and managerial remuneration.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course

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

Unit	Topics	Contact Hours
I	Corporate tax planning: Concept, avoidance and evasion; Requisites of successful tax planning; Computation of total income and tax liability of companies; Tax planning with reference to setting up a new business, form of business organization, location aspects and nature of business.	15


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

571

II	Tax planning and financial management decisions: Capital structure, dividend policy, inters- corporate dividends & bonus shares; Special Tax Provisions: Free trade zones, special economic zones, infrastructure sector and backward areas, tax incentives for exporters.	17
III	Tax Planning and managerial decisions: Own or lease assets/resources, sale of assets used for scientific research, make or buy and, shut down or continue decisions.	14
IV	Tax issues and planning: Amalgamation of companies, mergers & acquisitions; Tax deduction at source, advance payment of tax, Tax planning in respect of managerial remuneration.	14

Total Contact Hours 60

Suggested Evaluation Methods

Internal Assessment: 30

End Term Examination: 70

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

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Ahuja G.K. and Gupta, R.: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
- Lakhotia, R.N., Corporate Tax Planning, Vision Publications, Delhi.
- Mehrotra, H. C. and Goyal, S.P., Corporate Tax Planning and Management, Shahitya Bhawan, Agra.
- Singhania, V. K. and Singhania, M.- Corporate Tax Planning and Business Tax Procedures, Taxmann Publication, New Delhi
- Singhania, V. K.: Direct Tax Planning and Management, Taxmann Publication, Delhi.
- Web references: www.incometaxindia.gov.in, www.icai.org.


Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)

Part A - Introduction

Name of Programme	Commerce		
Semester	IV		
Name of the Course	Sales Management		
Course Code	M24-COM-405		
Course Type	DEC-8		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 405.1: Understand the basics of sales management and sales forecasting. CLO 405.2: Acquaint with sales planning, sales quotas, sales territories and sales budgets. CLO 405.3: Know about the recruitment, selection, placement, induction, training and development of the sales force. CLO 405.4: Comprehend the concepts of training, motivation, evaluation and control of sales force.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course

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

Unit	Topics	Contact Hours
I	Sales management: Concept, objectives and functions; Sales manager: Types, qualities and responsibilities; Fundamentals of selling; salesmanship; Selling process; Sales planning: Process, types and limitations; Sales forecasting: Objectives, procedure, methods and limitations.	15


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

573

II	Sales quotas: Objectives, types, determinants and methods for setting sales quotas; Sales territories: Need, determinants, principles, and procedure for establishing sales territories; Sales budget: Types, essentials, process and approaches to sales budget formulation; Sales organization: Significance and functions, setting up a sales organization, factors affecting and pre requisites of ideal sales organization.	17
III	Sales force management: Recruitment, selection, placement; Compensation: Factors determining remuneration to salesmen, designing compensation plan; Sales meetings and sales contests.	13
IV	Sales training: Objectives, principles, types and methods; Development and induction of sales force; Methods of motivating sales force; Evaluating performance of sales force; Promotion policies; Controlling sales personnel; Sales audit; Sales records and reporting system; Ethical issues in Sales management.	15

Total Contact Hours 60

Suggested Evaluation Methods

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

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Anderson, R.E., Hair, J.F, Bush, A.J.- Professional Sales Management, McGraw Hill, Singapore.
- Dalrymple, D.J. and Cron, W. J. - Sales Management – Concepts and Cases, John Wiley, New York.
- Johnston, M. and Marshall, G.-Churchill/Ford/Walker's Sales Force Management, McGraw Hill, Singapore.
- Futrell, Charles M.: Sales Management – Teamwork, Leadership and Technology, Thomson Asia, Singapore
- Johnson, E.M., Kurtz, D.L. and Schewing, E.- Sales Management, McGraw Hill, Singapore.
- Stanton, W.J. and R. Sapiro- Management of Sales Force, McGraw Hill, Singapore.
- Still, R.R. and Cundiff, E.W.-Sales Management, Pearson, New Delhi.



Chairperson
Department of Commerce
Kurukshetra University
Kurukshetra-136119


574

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	International Marketing		
Course Code	M24-COM-406		
Course Type	DEC-8		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 406.1: Recognize the elements of the international marketing environment, its conceptual framework.</p> <p>CLO 406.2: Comprehend the choices made on products and prices for international markets.</p> <p>CLO 406.3: Develop an understanding of the distribution strategies for the overseas markets.</p> <p>CLO 406.4: Understand the promotion strategies used by the firms for the international markets.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	International marketing: Nature, importance, and scope; International market orientation and involvement; International marketing management process; International marketing information system; International Marketing Environment: Physical, economic, socio-cultural, political and legal environments; Global trading environment		16

Chairperson
Department of Commerce
Kurukshetra University
Kurukshetra-136119


575

	and developments; Screening and selection of markets; International market entry strategies: Exporting, licensing, contract manufacturing, joint venture, setting up of wholly owned subsidiaries abroad.	
II	International product planning: Major product decisions- Product design, labelling, packaging, branding and product support services; Product standardization vs. adaptation; International trade product life cycle; New product development; International Pricing decisions: Determinants, International pricing process and policies; Delivery terms and currency for export price quotations; Transfer pricing.	14
III	International distribution decisions: International distribution channels, roles functions, strategies; Selection and management of overseas agents; International distribution logistics: Inventory management, transportation, warehousing, and insurance.	16
IV	International promotion strategies: Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning: Advertising, personal selling, sales promotion and International public relations, developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Cateora, P. R., Grahm, J.L. and Salwan, P.- International Marketing, Tata McGraw Hill. • Czinkota, M.R. and Ronkainon, I.A.- International Marketing, Cengage Learning. • Keegan, W.J. and Green, M.C.- Global Marketing, Pearson. • Onkvist, S. and Shaw, J.J.-International Marketing; Analysis and Strategy, Psychology Press. • Rajagopal, International Marketing, Vikas Publishing House • Vern, T. Foley, J. and Sarathy, R.- International Marketing, Naper Press. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119


576

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	International Human Resource Management		
Course Code	M24-COM-407		
Course Type	DEC-9		
Level of the course	500-599		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 407.1: Understand the conceptual framework of international HRM. CLO 407.2: Understand different aspects of comparative management. CLO 407.3: Study how to manage international assignments. CLO 407.4: Know about managing multinational business operations.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	International management: Concept and trends, relationship between international management and international HRM; Models of international HRM, cultural dimensions and their impact on international HRM; Hofstede's model for studying culture; Globalization and its implications for HRM practices.	15	



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

577

II	Comparative management: Concept, importance and scope, models and approaches of comparative management, issues in comparative management; Legal, political, ethical and cultural, national and regional differences in human resource management practices.	15
III	Managing international assignments: Expatriate management, selection, training and repatriation, cross cultural training and development, managing diversity in global workforce; Assessing the challenges and opportunities of internationalization of HRM practices.	15
IV	Managing multinational business operations: Human resource management in MNCs; Motivation, perception, leadership, communication, job satisfaction, attitudes and performance appraisal at global business units; Negotiation across cultures; Management styles and practices in US, Japan, China, Korea, Europe and India; Organisational design in different countries.	15
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Hodgetts, R.- International Management: Culture-Strategy and Behavior, Tata McGraw Hill, New Delhi. • Werner, K., International Business Strategy, Butterworth Heinmann, London. • Weihrich, H. and Koontz, H.-Management: A Global Perspective, Tata McGraw Hill New Delhi. 		



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	Organisational Change and Development		
Course Code	M24-COM-408		
Course Type	DEC-9		
Level of the course	500-599		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 408.1: Understand the conceptual framework of organizational change. CLO 408.2: Know about organizational development processes. CLO 408.3: Implement and manage OD interventions. CLO 408.4: Analyze contemporary issues and trends in OD.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics	Contact Hours	
I	Organisational Change: Concept, nature, types, models of organisational change; Kurt Lewin's three step model, force field analysis, theories of planned change, change programs and effectiveness of change programs, change process; Job redesign, socio-technical systems, resistance to change; Individual and organisational factors.	15	



 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136110

579

II	Organisational development: Concept, importance, characteristics and process; Role of top management and organisational development practitioners; basic values and phases of organisational development.	15
III	OD Interventions: Overview of OD interventions, action research, team building approach, comprehensive interventions; Human process interventions; T-Group, third party interventions, coaching and mentoring, role focused interventions, structural and technological interventions, strategy interventions, sensitivity training, consultation, Quality of work life (QWL), Quality circles (QC), Grid OD; Restructuring, reengineering, employee involvement.	16
IV	Trends, issues and Challenges in OD; Elements responsible for success and failure of OD; Organisational development in global context; Case studies of few successful OD efforts made in organizations.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Cummings, Thomas G., Theory of Organisational Development and Change, South Western. • Bhattacharya D., Organisational Change and Development, Oxford University Press, New Delhi, 2011. • French, Wendell L. and Lecil H. Bell, Organisational Development; PHI, New Delhi. • Ramnarayan S., T.V.Rao and Kuldeep Singh, Organisational Development Interventions and Strategies, Response Books, New Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	Event Management		
Course Code	M24-COM-409		
Course Type	DEC-10		
Level of the course	500-599		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 409.1: Understand the conceptual framework of events, their marketing and the infrastructure requirements for organizing the events.</p> <p>CLO 409.2: Identify the key characteristics of events in order to understand the business of events.</p> <p>CLO 409.3: Comprehend product, pricing and promotion of the events.</p> <p>CLO 409.4: Knowledge of event planning and event marketing techniques.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<p>Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Event Management: Concept, significance and opportunities; Key components of EM; Five C's of event designing; Types of events, Events Committee; Event as marketing tool; Designing brand strategy; Event co-ordination, visual and electronic communication, event presentation.		16


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

581

II	Event Infrastructure; Target audience and clients., leadership and team management in events; Activities in event management: Pre-event, during-event and post-event activities; Event management process; Budgeting in event management; Role of sponsors; Negotiating contracts with event organizers; Event risk management; Promotion in events: Media sources, direct marketing, sales promotions, audience interaction, public relations, Merchandising, in-venue publicity.	14
III	Concept of market in events: Revenue generating and non-revenue generating customers; Segmentation and targeting of market events: Segmentation, targeting, positioning; Product in events: Benefit levels, event hierarchy, variations of events, categories of events and their characteristics; Branding in events; Reach: Interaction matrix.	14
IV	Event property, retaining event property; Repositioning of events; Evaluation of event performance: Concept, types- formative evaluation, objective evaluation, summative evaluation; Evaluation process, critical evaluation points from event organizers and clients' point of view.	16
Total Contact Hours		60

Suggested Evaluation Methods

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

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Bowdin, G. A. J., Events management, London: Butterworth-Heinemann.
- Cummings, Thomas G., Theory of Organisational development and change, South Western.
- Davidson, R. and Rogers, T., Marketing destinations and venues for conferences, conventions and business events: a convention and event perspective. Oxford: Butterworth-Heinemann.
- Dipak Bhattacharya, Organisational change and development, Oxford University Press, New Delhi.
- French, Wendell L. and Lecil H. Bell, Organisational Development; PHI, New Delhi.
- Ramnarayan S., T.V.Rao and Kuldeep Singh, Organisational Development Interventions and Strategies, Response Books, New Delhi.


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

Session 2025-26 (Scheme w.e.f. 2024-25)

Part A - Introduction

Name of Programme	Commerce		
Semester	IV		
Name of the Course	Foreign Trade Policy and Procedures		
Course Code	M24-COM-410		
Course Type	DEC-10		
Level of the course	500-599		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 410.1: Be aware of the status, composition and trends of India's foreign trade. CLO 410.2: Know the foreign trade policies and institutional support for foreign trade. CLO 410.3: Understand the export and import documentation and procedures. CLO 410.4: Develop the understanding of legal aspects related to foreign trade.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

Part B- Contents of the Course

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

Unit	Topics	Contact Hours
I	Trends in India's foreign trade: Direction and composition; Commercial policy instruments: Tariffs, quotas, anti-dumping/countervailing duties; Technical standards; Exchange controls and other non-tariff measures; Recent export-import policy; Export promotion and institutional set up; Deemed exports; Rupee convertibility.	16


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

583

II	Export procedure: INCOTERMS, Processing of export order including customs and excise clearance; Pre-shipment inspection, insurance, modes of payment including UCP 600, foreign exchange regulations and procedures; Dispute settlement: Legal and arbitration procedures; Realization of export proceeds as per foreign exchange regulations.	14
III	Import procedure: Purchase order, customs valuation, payment of customs duty, customs clearance, dispute settlement procedures; IT applications in customs clearance.	14
IV	Documentary framework for availing export incentives including duty drawbacks tax incentives, excise duty reliefs; Overseas marketing facilities export finance: Pre-shipment and post-shipment credit facilities; Export production facilities.	16
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Kumari, A.- Export Incentives, Anupam Publishers, Delhi. • Export – Import Policy, Ministry of Commerce, Government of India. • Handbook of Export Import Procedures, Ministry of Commerce, Government of India. • Mahajan, M.I, Exports: Do It Yourself, Snowwhite Publications, Mumbai • Ram, P.- Exports: What, Where and How? Anupam Publications, New Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

584

Session 2025-26 (Scheme w.e.f. 2024-25)

Part A - Introduction


Name of the Programme	Commerce
Semester	IV
Name of the Course	Employability and Entrepreneurship Skills
Course Code	M24-COM-411
Course Type	EEC
Level of the course (As per Annexure-I)	500-599
Pre-requisite for the course (if any)	
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 411.1: Do career planning and improve self-esteem.</p> <p>CLO 411.2: Do time management and improve leadership skills.</p> <p>CLO 411.3: Inculcate listening, speaking and test taking skills.</p> <p>CLO 411.4: Harnessing creative thinking & writing skills and by understanding cultural diversity and relevance of managing relationships.</p>

Credits	Theory	Tutorial	Total
		2	0
Teaching Hours per week	2	0	2
Internal Assessment Marks	15	0	15
End Term Exam Marks	35	0	35
Max. Marks	50	0	50
Examination Time	3 hours	-	-


Part B- Contents of the Course

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

Unit	Topics	Contact Hours
I	Concept of Entrepreneur & Entrepreneurship; Employment vs entrepreneurship; Role of employment & entrepreneurship in economic development; objectives of employment generation; Career planning; Individual's role, values and motivation; Self-esteem; Goal setting;	8


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119

	Institutes to promote employment and entrepreneurship; development of entrepreneurial mind set.	
II	Employability skills: Importance, types- Reading and comprehension skills; Listening skills; Speaking skills; Writing skills; Thinking skills- critical thinking, creative thinking; Note taking system, role of IT in note taking; Preparation for test taking; Multiple intelligence; Time management.	7
III	Entrepreneurial skills & Traits: Taking initiative, business management skills, leadership, and team building, technical skills; Ways to improve entrepreneurial skills.	7
IV	Role of IT in Entrepreneurship; Time management; Understanding cultural diversity; Stress management and managing relationships; Entrepreneurship development programme.	8
Total Contact Hours		30
Suggested Evaluation Methods		
Internal Assessment: 15		End Term Examination: 35
➤ Theory	15	➤ Theory 35
• Class Participation:	4	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	4	
• Mid-Term Exam:	7	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"> • Dixit, S. and Yadav, N.: Employability Skills, BFC Publications, Lucknow. • Janki Ram, B. and Rizwana, M.: Entrepreneurship Development, Excel Books, New Delhi. • Khanka, S.S.: Entrepreneurial Development, S. Chand and Company, New Delhi. 		


 Chairperson
 Department of Commerce
 Kurukshetra University
 Kurukshetra-136119