

SHARDA UNIVERSITY

Sharda School of Business Studies

Batch: 2024-2026

Program / Branch: M. Com

TERM: I

Session: 2024-2025

S. No.	Paper ID	Course Code	Courses	Teaching Load			Credits	Remarks
				L	T	P		
THEORY COURSES								
1.	26047	MCN101	Advanced Statistical Techniques	5	0	0	5	OLD
2.	26048	MCN102	Legal Environment framework	5	0	0	5	OLD
THEORY COURSES (ELECTIVE PAPERS- CHOOSE ANY TWO)								
3.	26049	MCN103	Managerial Economics	5	0	0	5	OLD (Not Running)
4.	26050	MCN104	Advanced Managerial Accounting	5	0	0	5	OLD
5.	26051	MCN105	Management Process and Organization Behavior	5	0	0	5	OLD
6.	31639	OPE194	Introduction to Biostatistics	4	0	0	4	OLD
Practical/Viva-Voce/Jury								
7.	26067	RBL101	Research Based Learning (RBL-1)	0	0	8	4	OLD
TOTAL CREDITS							28	

Signature of Branch Coordinator/HOD

Signature of Dean

School: SSBS		Batch : 2024-2026
Programme: M.COM		Current Academic Year: 2024-2025
Branch:		Term: I
1	Course Code	MCN101
2	Course Title	Advanced Statistical Techniques
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
Course Status		Compulsory
5	Course Objective	<p>The objectives of the course are to:</p> <ol style="list-style-type: none"> 1. Impart the students with basic level knowledge and understanding of statistical techniques used in commerce and business finance 2. Equip the student with tools and techniques of statistics so as to evaluate factors that influence business operation 3. Prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data 4. Facilitate the students to apply
6	Course Outcomes	<p>The students will be able to:</p> <p>CO1: Enumerate various probability distributions with their business applications</p> <p>CO2: Summarize various methods for decision making under uncertainty</p> <p>CO3: Construct Null and Alternative Hypothesis and apply appropriate hypothesis test</p> <p>CO4: Evaluate regression output given by excel & Control charts.</p> <p>CO5: Produce various components of a time series</p> <p>CO6: Demonstrate the practical application of the statistical tools via SPSS</p>
7	Course Description	<p>This course in statistics is designed to provide with the basic concepts and methods of statistical analysis for processes and products. The cardinal objective of the course is to increase the extent to which statistical thinking is embedded in management thinking for decision making under uncertainties.</p> <p>Know that data are only crude information and not knowledge by themselves. The sequence from data to knowledge is: from Data to Information, from Information to Facts, and finally, from Facts to Knowledge. Data becomes information when it becomes relevant to your decision problem. Information becomes fact when the data can support it. Fact becomes knowledge when it is used in the successful completion of decision process.</p> <p>It is already an accepted fact that "Statistical thinking will one day be as necessary for efficient citizenship as the ability to read and write." So,</p>

		let's be ahead of our time.		
8	Outline Syllabus			
	Unit 1	Probability and Decision Theory		
	A	Probability and Expectation: Approaches to probability. Addition, multiplication theorem of Probability, conditional probability and Bayes Theorem, Mathematical Expectation.		
	B	Probability Distribution: Binomial, Poisson, Exponential, Beta and Normal Distributions.		
	C	Statistical Decision Theory: Risk and uncertainty, Expected value approach, Marginal analysis, Decision tree		
	Unit 2	Sampling and Hypothesis Testing		
	A	Sampling and Sampling Distributions: Methods of sampling, Sampling distribution of a statistic and its standard error. Point Estimation and interval estimation, Properties of an estimator		
	B	Hypothesis Testing; Power of a test, Large sample tests for proportions, means and standard deviations. Small sample tests –t and F tests. Design of Experiments and analysis of variance		
	C	Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test		
	Unit 3	Regression Analysis		
	A	Introduction and utility of regression analysis, Simple linear regression		
	B	Multiple linear regression analysis up to three variable		
	C	Using excel to extract and interpret a regression output		
	Unit 4	Statistical Quality Control		
	A	Concept of Quality Control, Parameters and Variables of QC		
	B	Interpret charts by plotting X & R charts. Interpret charts by plotting P charts		
	C	Interpret charts by plotting C charts		
	Unit 5	Analysis of Time Series		
	A	Components, Importance, Utility		
	B	Measurement of Trends, Graphical Methods, Semi-Average Method and the Method of Moving Average		
	C	Determination of seasonal indices, Decomposition of Time Series		
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%		75%
	Text book/s*	Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India		
	Other References	1. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company. 2. Aczel, Amir D., Complete Business Statistics, McGraw Hill, 1999. 3. Kazmeir Leonard J., Norval F. Pohl, Basic Statistics for Business and Economics, McGraw Hill International (2nd ed.)		

School: SSBS		Batch : 2024-2026
Programme: M.COM		Current Academic Year: 2024-2025
Branch:		Term: I
1	Course Code	MCN102
2	Course Title	Legal Environment Framework
3	Credits	
4	Contact Hours (L-T-P)	5-0-0
	Course Type	Compulsory
	Course Requisite	Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.
5	Course Objective	<p>The purpose of this course is to:</p> <ol style="list-style-type: none"> 1. Introduce the legal framework that affects organisations and its operations. 2. Improve the ability to recognize and manage the legal risks . 3. Encourage critical thinking in order to examine legality of a business situation 4. Develop capacity for analysis, research and problem solving skills within the context of the Legal framework.
6	Course Outcomes	<p>On the completion of the course the student will be able to:</p> <p>CO1: Describe the Legal Framework within which the business operates.</p> <p>CO2 : Infer the need of Legal compliances that affects businesses.</p> <p>CO3: Identify the issues; recognize potential problems in day to day business activities.</p> <p>CO4: Plan, execute and take decisions to undertake financial practices that comply with relevant laws.</p> <p>CO5: Integrate legal knowledge for business advantages such as risk elimination or risk minimization.</p>

		CO6. Demonstrate the applicability of relevant provisions of the laws to complex business legal problems.
7	Course Description	The course introduces the student to the Legal Framework within which the businesses are required to operate.
8	Outline syllabus	
	Unit 1	Law Relating to Transfer of Property
	A Introduction to TOPA,1882	Important definitions; types of properties; movable and immovable property; properties which cannot be transferred;
	B Doctrines and Concepts	rule against perpetuities; lis pendens; provisions relating to sale
	C Specific Transfers	Mortgage, charge, lease, gift and actionable claim.
	Unit 2	Insurance Law
	A Introduction to IRDA, Act,1938	Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act – An overview - Insurance Sector Reforms – The Insurance Regulatory Development Authority (IRDA) Act, 1999
	B Concept & definitions	IRDA (Investment) Regulations 2000
	C IRDA Guidelines for SEBI	IRDA Guidelines for insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines.
	Unit 3	Law relating to Consumer Protection and Competition
	A Introduction to CPA,1986	The Consumer Protection Act 1986: Rights of Consumer, Consumer dispute, Consumer Dispute Redressal Agencies
	B Competition Laws	Competition Act 2002 - Anti competitive agreements, Abuse of dominant position, Combination, Regulation of Combinations
	C Competition	Competition Commission of India and its powers

Commission			
Unit 4	Law relating to Pollution Control and Environmental Protection		
A Pollution Control laws- Introductio n	Concept of sustainable development, biodiversity and carbon credit		
B Concepts & Doctrines	Law relating to prevention and control of air pollution and water pollution		
C EPA,1986, NGT	Environment (Protection) Act, 1986;National Green Tribunal		
Unit 5	Law relating to Intellectual Property		
A Concept of IPR	Copyright, Patent ,Trademarks		
B Laws relating to GE	Geographical Indications		
C Valuation procedures	Valuation of Intellectual Property		
Mode of examinatio n	Theory		
Weightage Distributio n	CA	MTE	ETE
	25%		75%
Text book/s*	Legal Aspects of Business, Text, Jurisprudence and cases, Daniel Albuquerque, Oxford University Press,		
Other References	Kuchhal, M.C., Mercantile Law, 7th ed., 2009, Vikas Publishing House Gulshan, S.S., Business Law, 3rd ed., 2006, Excel Books Tulsian, P.C., Business Law, 2nd ed., 2001, Tata McGraw-Hill Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed, Assignment of Actionable Claim etc.) (in 2 Vols) K.C Mishra and M. Bakshi, legal and Regulatory Aspects of Insurance,		

		<p>CENGAGE learning, Delhi. Kenneth A. Abraham, Kenneth S. Abraham Insurance laws and Regulation: Cases and Material, Foundation Press.</p>
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SCHOOL: SSBS		TEACHING DEPARTMENT: Finance	OPERATIONAL FROM (ACADEMIC TERM): 2024-2025	FOR STUDENTS ADMITTED STARTING (YEAR): 2024-2026
1	Course Code	MCN103		
2	Course Title	Managerial Economics		
3	Credits	5		
4	Contact Hours (L-W-P)	5-0-0		
5	Course Objective	The course aims to acquaint the students with micro and macroeconomic fundamentals required for business analysis.		
6	Course Outcomes	<p>On successful completion of this module students intended to:</p> <p>CO1. Understand the fundamentals of managerial economics such as demand, production, price and supply which helps them in doing business effectively.</p> <p>CO2. Analyze various forms of production function like Isoquant and Isocost and finding out optimal combinations of inputs.</p> <p>CO3. Examine the cost function and differences between short-run and long-run cost function.</p> <p>CO4. Recognize the industry structure at firm level to develop production strategies with profit maximization and elucidate the basic market models of perfect competition, imperfect competition, and how price and output are determined in each model.</p> <p>CO5. Derive IS-LM framework and learn functioning of asset market equilibrium.</p> <p>CO6. Identify a simple contemporary economic model such as the aggregate supply/aggregate demand model and describe the interrelationships among prices, income and interest rates and other macroeconomic issues such as business cycles, trade cycle and exchange rates.</p>		
7	Outline syllabus			
7.0 1	CO1	Unit A	Demand and The Firm	
7.0 2	CO1	Unit A Topic 1	Consumer Behaviour: Cardinal and Ordinal approaches to the derivation of the Demand Function.	
7.0 3	CO1	Unit A Topic 2	Revealed preference approach. The theory of attributes – Demand for Consumer Durables.	
7.0 4	CO1	Unit A Topic 3	Firm Theory: Objective of the firm; theory of the growth of the firm: Marris and Penrose	
7.0 5	CO2	Unit B	Production and Cost	

7.0 6	CO2	Unit B Topic 1	Production: Law of variable proportions. Returns to scale. Production function: concept of productivity and technology.
7.0 7	CO2	Unit B Topic 2	Producers' equilibrium. Isoquants ridgeline, Isoclines, Isocost.
7.0 8	CO2	Unit B Topic 3	Cost Function: Classification of costs, short run cost functions, relationship between returns to scale and return to a factor, long run cost functions.
7.0 9	CO3	Unit C	Market and Pricing
7.1 0	CO3	Unit C Topic 1	Market Forms: AR-MR.
7.1 1	CO3	Unit C Topic 2	Price Taker; Monopoly power. Oligopolistic behaviour: Cournot & Stackelberg Models.
7.1 2	CO3	Unit C Topic 3	Factor Pricing: Demand and Supply of factors of Production. Euler's theorem.
7.1 3	CO4	Unit D	Product and Asset Market Equilibrium:
7.1 4	CO4	Unit D Topic 1	Product Market: Derivation of IS function. Demand for real cash balances: Tobin's portfolio theory
7.1 5	CO4	Unit D Topic 2	Endogenous money supply and asset market equilibrium.
7.1 6	CO4	Unit D Topic 3	. Derivation of real LM function. Real IS – LM framework
7.1 7	CO5	Unit E	Aggregate Demand & Supply, and Trade Cycles
7.1 8	CO5	Unit E Topic 1	Modern Aggregate Demand function. Demand Management. Philips Curve.
7.1 9	CO5	Unit E Topic 2	Aggregate supply and the price level.
7.2 0	CO5	Unit E Topic 3	Real business cycles. Exchange rate, trade balance, net savings, macroeconomics movements in an open economy. .
8	Course Evaluation		
8.0 1	Continuous Assessment		
8.1. 1	Assignments	Two Assignments	
8.1. 2	Class Tests	Two Class Tests	
8.1. 3	Quiz (MCQ)	Project Presentation	
8.0 2	MTE + CA	25 %	
8.0 3	End-term examination: Weight 75% (100 Marks)		
	Reading References		

9		
9.0 1	Text book	Koutsiyannis, A., Modern Micro Economics, Macmillan Press Varien, Micro-Economic analysis, Norton. Pindyck Robert S., Daniel.L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education, New Delhi
9.0 2	Other references	Dwivedi D.N., Managerial Economics, Himalaya Publishing House. Dominick Salvatore and Siddhartha K. Rastogi, 8 th Edition, Oxford University Press.

School: SSBS		Batch: 2024-2026
Programme: M.COM		Current Academic Year: 2024-2025
Branch:		Term: I
1	Course Code	MCN104
2	Course Title	Advanced Managerial Accounting
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
Course Status		Optional
5	Course Objective	The objective of the course is to enable students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control. Preparation of budgets and their role as a planning and control tool; other decision-making tools including CVP analysis and pricing decisions. A sound understanding of the concepts in the context of Standard costing /variance and activity based costing.
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1: Describe the objective of Management Accounting and develop competence with their usage in managerial decision making and control</p> <p>CO2: Classify and discuss the tools and techniques for analyzing of financial information</p> <p>CO3: Apply the practical approach of various tools and techniques for managerial decision making</p> <p>CO4: Analyze the practical approach of Standard costing and variance analysis.</p> <p>CO5: Develop competence by using various tools and techniques in managerial decision making and control.</p>

		CO6: Demonstrate the practical application of the Tools & techniques to the complex cost control & savings situations.
Course Description		This course provides management accounting concepts related to the management functions of planning, control, and decision making. The course covers a range of management accounting tools, including Ratio analysis, variance analysis, and activity based costing and standard costing, as well as behavioral responses to management accounting information. Students are introduced to the application of management accounting tools for pricing, budgetary control, cost allocation and performance evaluation as well as new developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis.
8 Outline syllabus		
Unit 1	An overview of Managerial Accounting and tools of financial statement analysis	
A	Concept, meaning and objectives of management accounting, Tool and techniques of management accounting, Scope of management accounting, Cost used for management decisions making- Out of Pocket, Differential, Sunk Costs, Opportunity Cost and Replacement Cost.	
B	Comparative financial statement, Common-size statement, trend analysis	
C	Ratio Analysis-Meaning and objectives, Different types of ratio analysis- Liquidity Ratios Solvency Ratios and Profitability Ratios, Activity Ratios and Market Capitalization Ratios	
Unit 2	Variable Costing and CVP analysis	
A	Variable and Absorption Costing - Concept, Comparison, Applications of Variable Costing or Marginal costing. Advantages and assumption of marginal costing.	
B	Techniques of CVP analysis-contribution, Profit volume ratio analysis, implications and calculation, Breakeven point chart and its analysis, angle of incidence, margin of safety meaning, decision making and calculation	
C	Short-Run Managerial Decisions – Managerial Decision Making Process; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/Process Further, Operate/Shutdown, Product-Mix, Pricing Decisions.	

Unit 3	Budget and Budgetary control		
A	Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control. Different types of Budget		
B	Cash Budget & Flexible Budget- significance & Preparation of Cash Budget & Flexible Budget		
C	Responsibility Accounting- meaning and advantages of responsibility accounting. Types of responsibility centers		
Unit 4	Standard costing and variance analysis		
A	Concept and features of Standard costing, Variance Analysis –meaning and classification, Calculations of material cost variances, price and usage and mix variance		
B	Labour cost variance, Labour rate and efficiency variances		
C	Overhead Variances- Variable Overhead Variances and Fixed Overhead Variances, Sales Variances, Reporting of Variance to Management		
Unit 5	Cash flow statement and Activity based Costing		
A	Meaning and objectives of Cash Flow Statement, distinction between a cash flow statement and cash book, Various cash and non-cash transactions, flow of cash		
B	Preparation of Cash Flow Statement as per Indian Accounting Standard (AS-3) Revised		
C	Activity based Costing-meaning and objectives. Flow of Costs in ABC; Traditional Costing System vs. ABC.		
Mode of examination	Theory/Jury/Practical/Viva		
Weightage Distribution	CA	MTE	ETE
	25%		75 %
Text book/s *	Management Accounting-Debarshi Bhattacharyya (Pearson Publication)		
Other References	R.P.Rustagi-Fundamentals of management accounting- Taxmann		
	R.S.Singhal -Management accounting-‘Anand’		
	Khan and Jain- “Management Accounting” (Tata McGraw Hill)		
	Pandey I.M - “Management Accounting” (Vikas)		

School: SSBS		Batch: 2024-2026
Programme: M.COM		Current Academic Year: 2024-2025
Branch:		Term: I
1	Course Code	MCN105
2	Course Title	Management Process and Organizational Behavior
3	Credits	05
4	Contact Hours (L-T-P)	5-0-0
	Course Status	Optional
5	Course Objective	<p>This course aims to improve students understanding of basic concepts of management and human behaviour in organization and the ability to lead people to achieve more effectively toward increased organizational performance and effectiveness.</p> <p>After completing this course, students should be able to:</p> <ul style="list-style-type: none"> • To understand the concepts of management as and how it can be applied to current environment of the workplace. • To know individual behaviour in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories. • To comprehend group behaviour in organizations, including communication, leadership, power and politics, conflict, and negotiations. • To explore the organizational system, including organizational levels and human resources.
6	Course Outcomes	<p>The students will be able to:</p> <p>CO1: To gain expertise in the area of management principles, and describe how they impact the workplace.</p> <p>CO2: To comprehend the concepts of OB and its role to influence and manage behaviour in the organization systems.</p> <p>CO3: To demonstrate development of essential people management and good team working skills.</p> <p>CO4: To analyse the behaviour of individuals and groups in organisations in terms of organisational behaviour models and concepts</p> <p>CO5: To critically evaluate the various theories related to management and organizational behavior.</p> <p>CO6: To develop the ability to understand human behavior at individual, group and organizational level at work.</p>
7	Course	This course provides conceptual knowledge of management and detailed

	Description	analysis of individual and group behaviour in organizations. Its purpose is to provide an understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees work life.		
8	Outline syllabus			
	Unit 1	Introduction to Management and Evolution of Management Theories		
	A	Management: Managerial roles and skills, Emerging Issues in management: Corporate social responsibility, Whistle blowing, Ethical issues		
	B	Managerial Functions - Planning, Organising, directing & controlling: Concept & process		
	C	Comparative study of management practices in India, Japan, USA and china with reference to planning, organizing, directing and controlling		
	Unit 2	Introduction to OB		
	A	Concept, Meaning, nature and significance of OB		
	B	Contributing Disciplines, Models of OB		
	C	Challenges and limitations of OB, OB in a global context		
	Unit 3	Individual Differences		
	A	Perception – Meaning, Factors influencing perception, Perceptual Errors, Attribution theory, Managerial application of perception		
	B	Attitudes- components, Job Satisfaction: Concept & Factors		
	C	Personality- Determinants, Trait Theory- Big 5 Model, MBTI, Freudian Theory of personality		
	Unit 4	Learning and Motivation		
	A	Learning Concepts and Theories- Classical, Operant, and social learning theory		
	B	Motivation– Concept, types and importance		
	C	Theories of Motivation- Hierarchy of needs, Two factor theory, Vroom’s expectancy theory		
	Unit 5	Group and Leadership		
	A	Group: Concept, Group Development Process (Tuckman), Group Characteristics		
	B	Group Decision Making process and Techniques- Brainstorming, Nominal Group Technique, Delphi Technique		
	C	Leadership Theories- Trait theory, Behavioral theory (Managerial Grid), Situational Leadership (Blanchard theory), Likert’s leadership Style		
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%		75%
	Text book/s*	L M Prasad, Principles & Practices of Management, Sultan Chand & Sons, 2007 Aswathappa K. - Organizational Behavior, Himalaya Publishing		

		House
	Other References	<ol style="list-style-type: none">1. Koontz O'Donnel – Principles of Management2. Kavita Singh, "Organization Behavior", Pearson ed. 20103. L. M. Prasad "Organizational Behavior", Sultan Chand and Sons

School: SSBS		Batch: 2024-2026
Programme: M.COM		Current Academic Year: 2024-2025
Branch:		Term: I
1	Course Code	RBL101
2	Course Title	Research Based Learning :1 (RBL1)
3	Credits	0
4	Contact Hours (L-T-P)	0-0-8
	Course Status	Compulsory
5	Course Objective	To develop the basic research skills and understanding the process of a research plan.
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able to understand the concepts and components of research. CO2: The student will be able to understand the steps involved in formulation of Dissertation and Research Project/Plan. CO3: The student will be able to identify the research field. CO4: The student will be able to identify the research gaps. CO5: The student will be able to identify the research problem based on the existing literature/work. CO6: The student will be able to finalize a Dissertation/Research project title based on understanding the research concepts, steps involved, need of the study, and existing literature.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	

	<p>Guidelines for Research Based Learning Report</p> <p>As per course-curriculum of M.Com the Research based learning will be conducted in First (audit), Second(audit), Third Term: (2 credit), and Fourth Term: (2 credit).</p> <p>The course content includes:</p> <ul style="list-style-type: none"> • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>
	<p>RBL 1: Zeroth Level/Title approval phase, it would have three levels of evaluation divided into three phases. The review of work in progress would be in three phases in RBL 1(R0, R1, R2) Annexures I/R1.1/R1.2</p>
	<p>R0</p>

	A	Information collection and analysis of identified problem: Student collects information from multiple sources and analyzes the information in-depth.
	B	Knowledge Acquired on Problem Domain: Complete explanation of the key concepts of the identified problem.
	C	Appropriateness of Problem Title: Title is clearly defined and context for research provided
R1		
	A	Interpreting Findings from the Collected Information: Student provides a logical interpretation of the findings and reaches a conclusion.
	B	Creativity and Originality in Problem:
	C	Scope of Problem: Effectively defines the scope of the research question or problem.
R2		
	A	Literature Review of Problem Domain: Collects a detailed and extensive explanation of the specifications. Clearly elaborated the limitations and benefits of the existing systems.
	B	Knowledge of related problem and proposed use of resources and methodology/ approach / tool: Extensive knowledge related to the problem. Synthesizes in-depth information from relevant sources representing various points of view/approaches.
	C	Synthesis of Idea/Problem: demonstrated insight into problem; conclusions strongly supported
Oral Communication (Presentation), Report Writing and Submission after every review process		
Mode of examination	CA and Oral presentation	
Assessment Criteria	CA	Report and oral presentation
	25%	75%
Other References	<p>Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing.</p> <p>Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i>. Pearson.</p> <p>Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i>. FT Prentice Hall.</p>	

SHARDA UNIVERSITY

Sharda School of Business Studies

Batch: 2023-2025

Program / Branch: M. Com

TERM: III

Session: 2024-2025

S. No.	Paper ID	Course Code	Courses	Teaching Load			Credits	Remarks
				L	T	P		
THEORY COURSES								
1.	26134	MCN201	Essentials of Strategic Management	5	0	0	5	NEW
2.	26135	MCN202	Advanced Tax Laws	5	0	0	5	NEW
THEORY COURSES (ELECTIVE PAPERS- CHOOSE ANY TWO FROM 3, 4 or 5)								
3.	26136	MCN203	Advanced Corporate Accounting	5	0	0	5	NEW(Not Running)
4.	26137	MCN204	Securities Analysts and Portfolio Management	5	0	0	5	NEW
5.	26138	MCN205	Insurance and Risk Management	5	0	0	5	NEW
Practical/Viva-Voce/Jury								
6.	26133	RBL152	Research Based Learning	0	0	8	4	NEW
7.	26320	VAC202	Mutual Fund Market	0	0	0	0	NEW
TOTAL CREDITS							24	

Signature of Branch Coordinator/HOD

Signature of Dean

NOTE: Minimum 60% students need to opt for a particular option course to be offered to students for Teaching Learning and Evaluation process.

School: SSBS		Batch: 2023-2025
Programme: M.Com.		Current Academic Year: 2024-2025
Branch:		Term: III
1	Course Code	MCN201
2	Course Title	Essentials of Strategic Management
3	Credits	5
4	Contact Hours (L-T-P)	4-1-0
	Course Type	Compulsory
5	Course Objective	The objective of the course is to make students develop their knowledge about concepts and process of strategy making in business organizations in context of dynamic global business environment
6	Course Outcomes	Having completed the course, the student will be able to CO1: Define and describe the basic concepts of strategic management CO2: Understand various theoretical and practice frameworks for environmental analysis CO3: Apply the various tools and frameworks for formulating strategy CO4: Analyse the industry-related case situations using a strategic management perspective CO5: Evaluate critically the strategic options for a company in given situations CO6: Suggest a course of action (strategy) based on analysis of the context
7	Course Description	Essentials of Strategic Management (ESM) course provides integrated learning from all functional areas. The broad purpose of the course is making students to learn as how to establish a vision for the organization and strategically manage its future. The course would cover topics including concepts and frameworks of Strategic Management – porter model, resource-based view (RBV), Generic business Strategies, BCG, GE Nine Cell, and the Value Chain. It will also include strategies in different context and sectors, issues related to strategy implementation. The dominant pedagogy of the course would be case method.
8	Syllabus Outline	
	Unit 1	Introduction to strategic management
	A	Concept of strategy, business policy, strategic intent
	B	process of strategic management Approaches to strategic decision making
	C	Role of Board of directors, top management in corporate governance
	Unit 2	Environmental Analysis

	A	External Environmental scanning - ETOP, PEST and SWOT (TOWS) Matrix		
	B	Industry analysis - Michael Porters model, Strategic groups		
	C	Analyzing internal environment– Core and distinctive competencies; Resource Based View (RBV); Sustainable competitive advantage		
	Unit 3	Strategic Options		
	A	Corporate level strategic options: Business portfolio analysis -BCG, GE Nine Cell;		
	B	Diversification, Mergers & Acquisitions, Alliances		
	C	Porter’s Generic Competitive Strategies		
	Unit 4	Strategies in Varied Contexts		
	A	Competing in global markets – developed and emerging		
	B	Competing in emerging industries, maturing and declining industries, fragmented industries, hyper–competitive industries		
	C	Strategies for digital platform businesses		
	Unit 5	Strategy Implementation & Evaluation		
	A	Strategy Implementation: difference with formulation, Organization structure and design		
	B	Strategy implementation: Budgets and support system commitment; culture and leadership.		
	C	Strategy Evaluation & Control – corporate and divisional level performance		
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%		75%
	Text book/s*	Hill and Jones: Essentials of Strategic Management, 9th edition, Cengage		
	Other References	<ol style="list-style-type: none"> 1. Fred R David: Strategic Management, Pearson, 14th Edition 2. Wheelen, Hunger & Rangarajan: Strategic Mgmt. & Bus. Policy (Pearson Edu) 3. Ghemawat, P. (2017). Strategy and the Business landscape. Pearson Publishers 		

School: SSBS		Batch : 2023-2025
Programme: M.Com		Current Academic Year: 2024-2025
Branch:		Term: III
1	Course Code	MCN202
2	Course Title	Advanced Tax Laws
3	Credits	05
4	Contact Hours (L-T-P)	5-0-0
	Course Status	Compulsory
	Course Requisite	Attendance: Students are required to have a minimum of 65% regular attendance in this course during the term. Those who fall short of attendance are not able to clear this course. Those students who do not meet the attendance requirement will not be allowed to sit in examinations.
5	Course Objective	To provide an integrated view of direct tax laws to assess and apply the laws to business decisions.
6	Course Outcomes	After completing the module, students should be able to: CO 1 : apply the different concepts of Taxation –direct and indirect and its significance in business. CO 2 : demonstrate the various provisions of tax laws for computing the taxable income and tax liability of an employee. CO 3 : Compute the income under the MAT provisions and normal provisions for Corporate assessee; CO 4 : analyze the special provisions for international taxation & assessment procedure CO5: evaluate and monitor the various tax compliances applicable to business entity. CO6 : Acquire adequate skills in doing the tax related work independently
7	Course Description	Knowledge of tax is essential for people engaged in any type of business activity. Tax is a cost on business and tax compliance is the most common area where business and government come into contact. Government imposes two types of taxes on business namely Direct Taxes and Indirect Taxes. Under Direct Taxes, person who pays the tax and bears the burden of it e.g. Income Tax, while in Indirect Taxes, the person who pays the tax and shifts the burden on the person who consumes the goods or services e.g. G.S.T. Taxation Laws has always been a challenging area and is generally found to be technical and difficult to grasp by under graduate students who are new to this course. Here in this course students would be well versed with the provisions of Income Tax and apply the laws to business decisions and various

		compliances.
8	Outline syllabus	
	Unit 1	Basic framework of direct taxation
	A Introduction	Basics and Definitions - An Introduction of direct Tax, Difference between Direct & Indirect Tax, Features of direct tax. Introduction of income tax ; Assessment Year, Previous Year Agricultural Income, Casual income, person, assessee, Gross Total Income, Total Income
	B Residential Status of an Assessee	Determination of Residential Status of an Individual, Firm, Hindu Undivided Family (HUF), Association of Persons (AOPs), Body of Individuals (BOI) etc. Receipt of Income, Accrual of Income, Income deemed to accrue or arise in India; Tax incidence on an individual, Firm, Tax Rates and Computation of Tax
	C Tax Planning	Meaning, objectives, per-cautions in tax planning, Limitations of tax planning, Tax evasion, Tax avoidance, Tax management, Different areas of tax planning and tax management
	Unit 2	Employee Remuneration and Tax Planning
	A Components of Employee Remuneration	Income Exempt from Tax, Different heads of Income Basis of charge of salary income, Different forms of salary, Meaning of Employee Remuneration, Allowances, Perquisites, etc.
	B Special provisions for tax planning	Valuation of perquisites for tax purposes, Tax treatment of Provident Fund; Special provisions for tax planning relating to Employee's remunerations from the point of view of Employer and Employee.
	C Total Income and tax computation	Deductions from Salaries, Deduction under section 80C, Problems on computation of Salary Income. Computation of Taxable Salaries, and tax liability on employee remuneration.
	Unit 3	Assessment of Companies
	A Companies Under Income Tax Laws	Residential Status and incidence of Tax, Set-off of Losses and Carry forward of Losses in the case of certain Companies; Deduction available to corporate assessee.
	B Assessment of Companies	Computation of tax liability and tax liability of companies; Minimum Alternative Tax.
	C Tax on Distributed Profits	Tax on Income Distributed Profits of domestic companies - Dividend tax – When the additional tax should be paid? Basis of charge; Deemed Dividend and its Treatment.
	Unit 4	Special Provisions for Taxation
	A Business	Business Restructuring a. Amalgamation

	Reorganization	b. Demerger c. Slump sale d. Conversion of sole proprietary business to company e. Conversion of firm into company f. Conversion of private limited company / unlisted public company into LLP		
	B ICDS & Double Taxation Relief	Income Computation and Disclosure Standards (ICDS) provisions for relief in respect of double taxation and Avoidance Agreements (Sec.90, 90A and 91)		
	C Tax on Non-Residents & GAAR	Special Provisions relating to Non-residents; Advance Ruling, GAAR		
	Unit 5	Tax Management		
	A Tax Deductions and Collection at Source	Payments covered by TDS Schemes When and how tax is to be deducted at source from various incomes; Tax collection at source – which is responsible to collect tax at source. Tax compliance about the tax deductions and collection at source.		
	B Advance payment of tax	Liability to advance tax – when to arise; Due dates of payment of advance tax; Tax compliance about the advance payment of tax.		
	C Filing of Return & Assessments	Time for filing return of income, E-filing; When return of loss should be filed? Types of Return, Interest and Penalties on default. Collection and Recovery of Taxes; Refunds		
	Mode of examination	Course Evaluation		
	Weightage Distribution	CA	MTE	ETE
		25%		75%
	Text book/s*	1. Dr Girish Ahuja & Dr Ravi Gupta : Simplified Approach to Income Tax (A.Y. 2020 -21); Flair Publications Pvt.Ltd. 2. C.A. Kamal Garg, Neeraj Kumar Sehrawat; Beginner’s Guide to Goods & Services Tax; Bharat Law House Pvt.Ltd., New Delhi (2020 edition)		
	Other References	1. C.A. Manjusha Goel, Students’ Guide to Income Tax; Bharat Law House Pvt.Ltd., New Delhi (2020 edition) 2. Dr. Vinod K. Singhanian & Dr. Monica Singhanian: Students’ Guide to Income Tax with Service Tax and Value Added Tax; Taxmann Publications Pvt. Ltd., New Delhi (New edition A.Y. 2020 -21) 3. Direct Taxation-Dr. Meena Goyal (Biztantra)		

		4. V.Balachandran S. Thothadri- Taxation Law & Practice (Eastern Economy Edition)
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School: SSBS		Batch: 2023-2025
Programme: M.COM		Current Academic Year: 2024-2025
Branch:		Term: III
1	Course Code	MCN203
2	Course Title	Advanced Corporate Accounting
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
	Course Status	Compulsory
	Course Description	The subject 'Advanced Corporate Accounting is very significant for the students who aspire to pursue Masters in Commerce and accredit themselves with a professionalized accounting qualification. In this subject an aspirant shall be expected to gain advance knowledge of Company Accounts and Corporate Consolidation /liquidation accounting techniques with an overview related to latest advancement in the corporate Reporting mechanism under the Indian Companies Act, 2013.
5	Course Objectives	To give an insight into the advanced level Corporate Accounting concepts and principles to prepare the Students to gain expertise in preparing the accounts relating to the holding and liquidation /consolidation of Companies and related Corporate reporting requirements as per the Indian Companies Act, 2013 accounting guidelines/notifications.
6	Course Outcomes	The student will be able to CO1: Define Corporate Accounting techniques and recognize the key accounting procedures for the preparation & consolidation of accounts related to the desired corporate strategy adopted by a company. CO2: Identify different types of relationships amongst business entities and establishing accounting relationships for financial reporting purposes & fulfilment of compliance requirements to be adhered by a Company in relation to preparation and reporting of Financial statements as per Schedule III. CO3: Discover & appraise strategic, legal, and assurance issues associated with establishing inter-entity relationships, and generate recommendations. CO4: Explain & analyze the relevant accounting standards with the ability to apply them to solve practical problems that arise from inter-entity relationships. CO5: Evaluate & select the appropriate accounting techniques, as prescribed by the relevant accounting standards, and perform the accounting treatment for each type of inter-entity relationship (including preparing consolidated financial statements). CO6: Demonstrate the practical application & understanding in the preparation of Final accounts of the Companies as per provisions of

		Schedule III of the Indian Companies Act,2013.
7		
	Unit A	Final Accounts of Companies
	A 1	Profit (Loss) prior to incorporation-Meaning-Cut off date-basis of apportionment. Accounting for Buy-back of shares.
	A 2	Preparation and presentation of final accounts of joint stock companies as per company law requirements; Accounting for provisions and reserves.
	A 3	Determination of managerial remuneration; appropriation out of profits; transfer of profits to reserves; payment of dividend, transfer of unpaid dividend to Investor Education and Protection Fund; Accounting for bonus shares and payment of interest out of capital.
	Unit B	Accounting for Amalgamation of Companies
	B 1	General meaning and types of amalgamation, absorption and external reconstruction, Meaning of Purchase consideration and computation of purchase consideration
	B 2	Accounting for amalgamation in the nature of purchase and merger, Preparation of Balance sheet after amalgamation/mergers, external reconstruction etc.
	B 3	Accounting for Internal Reconstruction , preparation of scheme
	Unit C	Accounting for Holding and Subsidiary
	C 1	Meaning Wholly owned and partly owned subsidiaries. Preparation of consolidated balance sheet .
	C 2	Cancellation of investment cost of control (Goodwill, capital reserve), minority interest, pre acquisition profits and revenue profits.
	C 3	Inter- company transactions, revaluation of assets, Unrealized profits on stock, dividend received from a subsidiary company, proposed dividend in the balance sheet.
	Unit D	Liquidation and Corporate Financial Reporting
	D 1	Understand the definition of Winding up and its types, Concept of liquidation, Preparation of Liquidator's Statement of affairs, order of payment.
	D 2	Preparation of Deficiency account and reasons for the deficiency, distinguish between preferential payments & over riding preferential payments.
	D 3	Liability of present and past members, Liquidator's remuneration, Liquidator's Statement of accounts, Appointment of receiver
	Unit E	Recent trends in Accounting
	E 1	Introduction to Accounting for Price Level Changes, Inflation Accounting, Limitation of conventional financial Statements, Methods of Accounting for changing prices.
	E 2	Development of the concept of Human Resource Accounting, Human Resource Accounting- Meaning; Objectives; Advantages and Limitations; Cost of Human Resources Methods of Valuation- Methods based on Cost-Historical Cost Approach; Replacement Cost Approach; Opportunity Cost Approach; Standard Cost Approach; Methods based on Value- Lev and

		Schwartz Approach; Net Benefit Approach; Pekin-Ogan Approach		
	E 3	Various Requirements of Corporate Reporting, Value Added Statements: Economic Value Added (EVA), Market Value Added, Shareholders' Value Added.		
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%		75%
	Text book/s	S.N.Maheshwari, Corporate Accounting Mukherjee & Hanif- Corporate Accounting J.R.Monga- Fundamentals of corporate accounting Grewal and Gupta, Advanced Accounting Radhaswamy and R.L. Gupta, Advanced Accounting		
	Other References	ICAI JOURNALS /ICSI JOURNALS, JOURNAL ON MODERN DAY ACCOUNTING PRACTICES, ACCOUNTING STANDARDS ISSUED BY ICAI		

School: SSBS		Batch : 2023-2025	
Programme: M.Com		Current Academic Year: 2024-2025	
Branch:		Term: 03	
1	Course Code	MCN204	
2	Course Title	Security Analysis and Portfolio Management	
3	Credits	5	
4	Contact Hours (L-T-P)	5-0-0	
	Course Status	Compulsory	
5	Course Objective	<p>1. To acquaint the students with theoretical and practical background of financial investments.</p> <p>2. To highlight the importance of valuing financial securities</p> <p>3. To comprehend the working knowledge of the methods of calculating risk and managing it.</p> <p>4. To adept in developing portfolio of Financial securities and measuring its performance.</p>	
6	Course Outcomes	<p>On completion of this module the student will be able to:</p> <p>CO1. Describe the basic concept of investment, securities, security market, risk and return.</p> <p>CO2. Analyse the security's performance through Fundamental and Technical analysis</p> <p>CO3: Apply security analysis techniques to select financial securities for investment.</p> <p>CO4: Construct portfolio of financial investments for investors.</p> <p>CO5: Appraise and review portfolio performance.</p> <p>CO6:Enable the students to assess & guide on various secured portfolios.</p>	
7	Course Description	<p>Security Analysis and Portfolio Management concerns itself with investment in financial assets with specific attention to the returns and risk associated with investing in securities. The subject is aimed at providing insight to the various analytical techniques used in evaluation of the various investment opportunities. The course also provides of extension of these concepts to the portfolio of securities and the concept of diversification, management of a portfolio.</p>	
8	Outline syllabus		
8.01	Unit A	Introduction to Security Analysis and Portfolio Management	
8.02	Unit A Topic 1	Investment: A conceptual framework, Objectives, Investment V/S Speculation, Investment Attributes and Avenues, Meaning of Security- Types of Securities	1-17
8.03	Unit A Topic 2	Structure of Indian Security markets- An overview, Investment Alternatives, Securities and Exchange Board of India – regulatory functions and role, Recent development in Securities markets	21-37
8.04	Unit A	Understanding the risk and return of a security, Systematic and	139-160

	Topic 3	Unsystematic Risks, Measurement of Risk, Beta Coefficient and its applications.	
8.05	Unit B	Valuation of Securities and introduction to Financial Derivatives	
8.06	Unit B Topic 1	Valuation of Equity Shares: Constant growth rate, Two stage growth model and Multiple period holding models, Valuation through P/E ratio.	189-200
8.07	Unit B Topic 2	Valuations of Bonds: Measurement of bond prices and yields - Yield to maturity, risk in bonds.	162-186
8.08	Unit B Topic 3	An overview of Financial Derivatives – Forward, Futures, Options and Swaps	295-310
8.09	Unit C	Fundamental and Technical Analysis	
8.10	Unit C Topic 1	Introduction to Fundamental Analysis: E-I-C Framework – Economic Analysis: Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables.	215-253
8.11	Unit C Topic 2	Fundamental Analysis: E-I-C Framework – Industry Analysis – Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry competition and industry rate of returns Company Analysis, SWOT Analysis, Analysis of Financial Statement and Stock Valuation	215-253
8.12	Unit C Topic 3	Fundamental v/s Technical Analysis, Advantages, Challenges, Tools and Techniques of Technical Analysis: Charting Techniques, Dow Theory, technical indicators, Efficient Market Hypothesis: Concept of ‘Efficient Market’ and its implications for security analysis and portfolio management	257-293
8.13	Unit D	Portfolio Analysis and Selection	
8.14	Unit D Topic 1	Portfolio Construction: Analysis of Constraints, Determination of Objectives	319-327
8.15	Unit D Topic 2	Portfolio Analysis: Portfolio Risk and Return upto three security. Markowitz and Sharpe index model.	329-354
8.16	Unit D Topic 3	Portfolio Analysis: Sharpe index model and selecting optimal Portfolio	355-364
8.17	Unit E	Asset Pricing Theories and Portfolio Performance Measurement	
8.18	Unit E Topic 1	Capital Market Theory, Capital Asset Pricing Model(CAPM), Arbitrage Pricing Theory (APT)	379-408
8.19	Unit E Topic 2	Sharpe’s Performance measure, Treynor’s Performance measure, Jensen’s Performance measure.	411-419
8.20	Unit E Topic 3	Mutual Fund Operations, Mutual Funds Performance Evaluation Portfolio revision and strategies	411-419
	Mode of examination	Theory/Jury/Practical/Viva	
	Weightage	CA	MTE ETE

	Distribution	25%	75%	
	Text book/s*	Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas publications, Reprint 2018		

School: SSBS		Batch : 2023-2025
Programme: M.Com.		Current Academic Year: 2024-2025
Branch:		Term: III
1	Course Code	MCN205
2	Course Title	Insurance & Risk Management
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
Course Status		Compulsory
5	Course Objective	<ol style="list-style-type: none"> 1. To understand the basics of risk, identification of risk and its management. 2. To understand and evaluate the methods utilized by insurance carriers to manage their underwriting risk. 3. To understand the basics of insurance industry and their products & services. 4. To demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.
6	Course Outcomes	<p>After studying this, students will be able to</p> <p>CO1: Demonstrate a working knowledge of the language and procedures associated with risk management.</p> <p>CO2: Perform risk management review for individuals and organizations.</p> <p>CO3: Facilitate insurance product cost and pricing, marketing and distribution.</p> <p>CO4: To analyze the role of insurance intermediaries & public policy including social insurance in personal financial planning and risk management.</p> <p>CO5: To evaluate and analyze valuation of claims in insurance industry and role of govt. in the sector.</p> <p>CO 6 : To develop the skills in handling of risk through the insurance</p>
7	Course Description	This course introduces the concept of risk and techniques of identifying, measuring and managing it. In this context, insurance as a risk management tool is discussed with references to its role, functions and basic principles as applicable to different classes of insurance. The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further studies on insurance.
8	Outline syllabus	
	Unit 1	Introduction to Risk
	A	Meaning of risk; peril and hazards; uncertainty versus risk and burden of risk to society.
	B	Types of risk, methods of handling risk, risk assessment
	C	Risk Identification Techniques, Risk Measurement and management
	Unit 2	Risk Management and Insurance
	A	Meaning of risk management; Objective of risk management and Risk management process;

	B	Enterprise risk management; requirement of insurable risk; insurance and hedging		
	C	Risk Management Methods, Risk Control, Risk Financing Techniques		
	Unit 3	Fundamentals Legal Principles of Insurance		
	A	Basic characteristics of insurance; distinct legal characteristics of insurance contracts		
	B	Types of insurance products and its overview; basic elements of insurance contract		
	C	Exclusions; endorsement and riders; deductibles; coinsurance; and principles of insurance.		
	Unit 4	Practices of Risk Management		
	A	Personal risk management – applications-property and liability- risk management for auto owners- Lorry owners- risk management for homeowners.		
	B	Risk management applications-loss of health – medi-claim-retirement planning		
	C	Annuities employee benefits- financial and estate planning.		
	Unit 5	Insurance Industry		
	A	Risk management environment – Insurance industry – functions and organization of insurers, Government regulation of insurance sector		
	B	IRDA-privatization of insurance business in India, changes in insurance act		
	C	Insurance intermediaries-insurance products-pricing-claim valuation, Foreign insurers in India		
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%		75%
	Text book/s*	Vaughan, E. J., & Vaughan, T. M. Fundamentals of risk and insurance. New Delhi: Willey India.		
	Other References	<ol style="list-style-type: none"> Harrington, E. S., & Niehaus, R. G. Risk management and insurance. New Delhi: Tata McGraw Hill. Williams, C. A., Smith, M. L., & Young, P. C. Risk management and insurance. Ohio: McGraw Hill. Dorfman, M. S. Introduction to risk management and insurance: New Delhi: Pearson Education. Rejda, G. E., & McNamara, M. J. Principles of risk management and insurance. New Delhi: Pearson Education. 		

School: SSBS		Batch: 2023-2025
Programme: M.Com.		Current Academic Year: 2023-2024
Branch:		Term: III
1	Course Code	RBL152
2	Course Title	Research Based Learning :3 (RBL3)
3	Credits	4
4	Contact Hours (L-T-P)	0-0-8
	Course Status	Compulsory
5	Course Objective	The purpose of this course is that the student can publish the work of research.
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able the schedule the research work flow. CO2: The student will understand what is data (primary and secondary) CO3: How data collection can be done with sampling technique. CO4: The student will understand the importance of data management CO5: The student will learn to examine the data collection tool validity and reliability CO6: The student will be able to execute the work flow of their research plan.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of M.Com. the Research based learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (4 credit), and sixth Term: (4 credit).

		<p>The course content includes:</p> <ul style="list-style-type: none"> • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. <p>The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:</p>
		<p>RBL 3: The review of work in progress would be in two phases in RBL 2(R1 and R2) Annexure 4,6,8 /R3.1/R3.2/R3.3. All review will be done by Internal examiners</p>
	<p>R3.1</p>	
	<p>A</p>	<p>Formulation of Work Flow or Block Diagram: All objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are clearly specified</p>
	<p>B</p>	<p>Relevancy of theory if any with respect to the Problem Identified: Applying the theory correctly and clearly establishes their relevance</p>

	C	Initial Implementation: Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.	
	R3.2		
	A	Data Collection tools if any required to be developed	
	B	Testing the reliability and validation of the data collection tool.	
	C	Data collection, sampling design and collection of data scheduling	
	R3.3		
	A	Explanation of the purpose and need of the problem identified: Detailed and extensive explanation of the purpose and need of the project	
	B	Work flow followed and specified: mainly data collection both primary or secondary	
	C	Scrutiny of data and validating the data.	
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of examination	CA and oral and written presentation	
	Assessment Criteria	CA	Presentation and report
		25%	75%
	Reference books.	<p>Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing.</p> <p>Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i>. Pearson.</p> <p>Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i>. FT Prentice Hall.</p>	

