

**DIGBOI COLLEGE (AUTONOMOUS)**  
**ডিগবৈ মহাবিদ্যালয় (স্বায়ংতশাসিত)**

**2<sup>nd</sup> Board of Studies Meeting**  
**Department of Commerce**  
(Date: 09/08/2025)

**List of Attendees**

Sl.No.	Name of the Experts/Members	Designation	Signatures
1	Dr. Jutimala Borah	VC Nominee	Attended online
2	Prof. Amalesh Bhowal	Subject Expert	Attended online
3	Prof. Ranjit Singh	Subject Expert	Attended online
4	Mr. Tridiv Hazarika	Industry Expert	Attended online
5	Mr. Vinod Jaishy	Alumni Nominee	Attended online
6	Dr. Deborshee Gogoi	Chairperson-in-charge	Deborshee Gogoi
7	Dr. Sampreeti Boruah	Member	-
8	Dr. Murchana Gogoi	Member Secretary	Murchana Gogoi
9	Mr. Pradip Chandra Das	Member	-
10	Dr. Subhadeep Chakraborty	Member	
11	Dr. Viveka Gupta	Member	

# 2<sup>nd</sup> Board of Studies Meeting

## Department of Commerce

(Date: 09/08/2025)

### Minutes

**Venue:** Seminar Hall, Digboi College (Autonomous)

**Time:** 10:00 AM onwards

**Mode:** Hybrid

**Meeting Agenda:**

#### **1. M. Com Programme Course Structure and Syllabus of Semester-I and II under NEP**

The Board of Studies meeting commenced with a formal welcome delivered by the Chairperson-in-charge, Dr. Deborshee Gogoi who outlined the agenda of the meeting and introduced every member attendee present. The meeting was conducted in Hybrid mode with offline attendees as the Principal of Digboi College (Autonomous)-Dr. Pabitra Bharali, and Faculty members of Department of Commerce and online attendees as V.C. nominee-Dr. Jutimala Bora, Subject Expert-Prof. Amalesh Bhowal, Subject Expert-Prof. Ranjit Singh, Industry Expert-Mr. Tridiv Hazarika and Alumni Nominee-Mr. Vinod Jaishy. Thereafter, The Principal addressed the meeting and extended his support and encouragement for the successful conduct and completion of the second board of studies meeting. The meeting first emphasized on detail discussions on the M. Com course structure of 1<sup>st</sup> and 2<sup>nd</sup> Semester followed by a detailed discussion on the content of the syllabus, evaluation criteria, program outcomes of the subjects under respective semesters. The experts proposed constructive suggestions and modifications that align with the current academic requirements along with several value-added suggestions that will enhance the credibility and robustness of the proposed curriculum. All the discussions covered in the meeting was jotted down for further actions by the faculty members.

The members of the BoS appreciated the efforts of the department for developing the curriculum framework and the syllabus as per NEP guidelines. The experts' recommendations were noted and incorporated in the syllabus. The syllabus was accepted in the said meeting.

Towards the end, Dr. Deborshee Gogoi delivered the Vote of Thanks, expressing his sincere gratitude to the Principal, Board of Studies members, and subject experts for their active

participation and valuable inputs. The meeting concluded on a positive note, with a shared vision and commitment towards effectively achieving the outlined academic agenda.

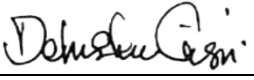



## **Subject Experts Recommendations:**

Subject experts provided the following suggestions:

- 1. Financial Accounting and Reporting (Semester-1)**
  - a. Add ESG Accounting after Unit IV.
  - b. Include AI as a Tool (Ethical Tools).
  - c. Introduce AI-powered applications in relevant topics.
  - d. Emphasize Applicability with Reporting in Unit III.
  - e. Add CA (practical examples).
- 2. Emotional Intelligence and Creative Thinking (Semester-1)**
  - a. For practical exercises, include Psychomotor Domain activities and Financial Cognitive Tools.
- 3. SAPM (Semester-1)**
  - a. Add Financial Models for various projects.
  - b. Include an Introduction to the Financial Model concept in Portfolio Management.
  - c. Introduce relevant software applications, if possible.
- 4. MDC (The Economy of Bharat) (Semester-1)**
  - a. The Suggested Readings section should be rechecked.
- 5. SEC**
  - a. In Unit II, include MSME Act, 2006 along with Udyam Certificate.
- 6. International Financial Management (Semester-2)**
  - a. Include the calculation of the payback period in the Practical Exercise section.
- 7. Customer Relations Management (Semester-2)**
  - a. In Unit I of Tourism and Hospitality Management, rectify the title to “Introduction to Tourism and Hospitality Management”.
  - b. Invite guest lecturers to handle selected topics.
- 8. International Business (Semester-2)**
  - a. Include International Product Life Cycle (PLC), SAARC, SAFTA Certificate, and ISC Code.

**The above-mentioned recommendations were incorporated accordingly and the final syllabus was developed and the board approved the same.**

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**ডিগবৈ মহাবিদ্যালয় (স্বায়ত্তশাসিত)**

**Credit and Curriculum Framework for  
Postgraduate Programs in Commerce**

(Effective from Academic Year 2025-26)

PG Curricular Framework 2025 based on NEP 2020



## 1. Preamble

Digboi College was granted autonomous status by the University Grants Commission (UGC) on September 9, 2024, and accredited with an A+ by NAAC (CGPA 3.49). The Department of Commerce under School of Commerce and Management Sciences is launching a Master's in Commerce (M. Com) program for the 2025-26 academic session.

The Postgraduate (PG) Program has been carefully crafted to fully align with the UGC Curriculum and Credit Framework for Postgraduate Programmes (2024), the National Education Policy (NEP) 2020, and the National Higher Education Qualification Framework (NHEQF). This curriculum framework embodies the principles of academic excellence, flexibility, multidisciplinary learning, and employability, ensuring a robust, future-oriented education that adheres to all UGC guidelines. It incorporates precise credit structures, diverse course types, NHEQF-aligned course levels, multiple entry/exit options, and a strong emphasis on vocational training and research to meet both industry and academic standards.

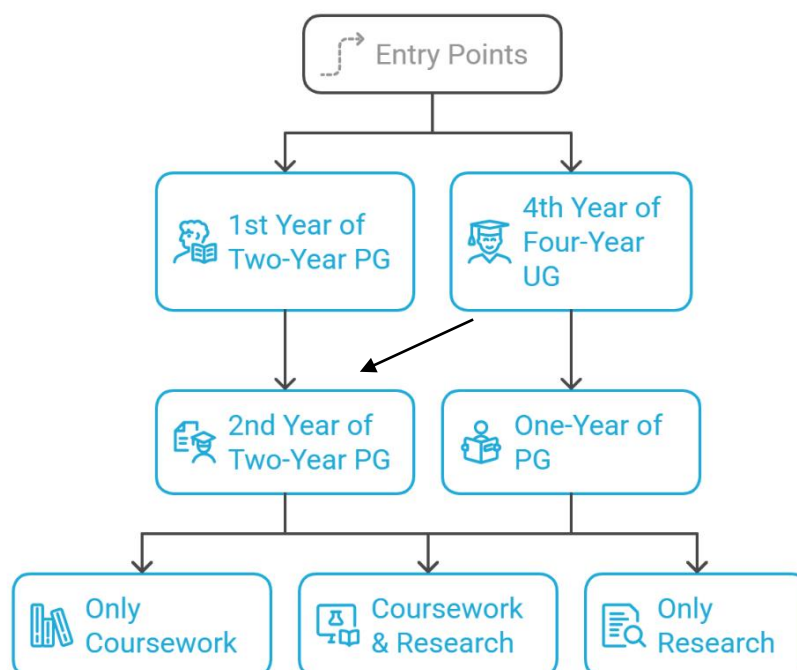
Designed to cater to diverse student pathways, the framework supports students entering the **2-Year PG Program** (80 credits, NHEQF Levels 6.5–7) after a 3-year B. Com under the Choice-Based Credit System (CBCS) in 2025, as well as those transitioning from the **Four-Year Undergraduate Programme (FYUGP)** into the **1-Year PG Program** (40 credits, NHEQF Level 7) starting in 2026. Semesters III and IV (500-level, NHEQF Level 7) focus on advanced specialization and research. The curriculum features core papers in Accounting and Finance and Marketing across Semesters 7 to 10, complemented by Minor, Multidisciplinary Generic Elective (MDC), Vocational (VOC), and Discipline-Specific Elective (DSE) courses, fostering comprehensive skill development and specialization.

The Programme of Study and the corresponding qualification levels are shown below for easy understanding:

- ✓ First year UG programme – Level 4.5
- ✓ Second Year UG Programme – Level 5
- ✓ Third Year UG Programme – Level 5.5
- ✓ Fourth Year UG Programme – Level 6
- ✓ First year of Two-Year PG Programme – Level 6
- ✓ Second Year of Two-Year PG Programme – Level 6.5
- ✓ One year of PG Programme after 4 Year UG – Level 6.5
- ✓ First year of Two-Year PG Programme after 4 Year UG – Level 6.5
- ✓ Second year of Two-Year PG Programme after 4 Year UG – Level 7

The diagram below provides an easy understanding of the PG framework. The diagram outlines two entry points: "1st Year of Two-Year PG" for students with a three-year UG degree (Level

6) and "4th Year of Four-Year UG" for Four-Year Undergraduate Programme (FYUGP) graduates, leading to "2nd Year of Two-Year PG" or "One-Year of PG" (Level 6.5), respectively. At these stages, students can choose from three pathways—"Only Coursework," "Coursework & Research," or "Only Research." The UGC document specifies credit requirements, flexibility, and curricular components, which this framework adapts for the M. Com program, offering specializations in **Accounting & Finance** and **Marketing Management**.



## 2. Objectives

The Postgraduate Program in Commerce, Digboi College seeks to:

- ✓ Equip students with advanced knowledge in commerce disciplines such as accounting, finance, marketing, and management.
- ✓ Develop analytical, problem-solving, and research skills to address contemporary business challenges.
- ✓ Foster ethical and socially responsible decision-making in professional contexts.
- ✓ Provide flexibility for students to pursue coursework, research, or a combination of both, as per NEP 2020 guidelines.
- ✓ Enhance employability through vocational courses and creditization of relevant work experience.

## 3. Recommendations of NEP 2020 Relevant to Postgraduate Education

- a) There may be a 2-year programme with the second year devoted entirely to research for those who have completed the 3-year Bachelor's programme;
- b) For students completing a 4-year Bachelor's programme with Honours/Honours with Research, there could be a 1-year PG programme;
- c) There may be an integrated 5-year Bachelor's/Master's programme;

- d) Universities will aim to offer PG programmes in core areas such as Machine Learning as well as multidisciplinary fields “AI + X” and professional areas like health care, agriculture, and law;
- e) There shall be a National Higher Education Qualifications Framework (NHEQF). Higher education qualifications leading to a degree/ diploma/ certificate shall be described by the NHEQF in terms of such learning outcomes. Accordingly, the levels prescribed for the PG programme are levels 6, 6.5, and 7;
- f) PG framework should be in sync with National Credit Framework (NCrF) for the creditization of all learning and assignment, accumulation, storage, transfer & redemption of credits, subject to assessment.

#### **4. Credit Requirement and Eligibility for the M. Com Program**

The M. Com program adheres to the credit and eligibility criteria outlined in the UGC's "Curriculum and Credit Framework for Postgraduate Programmes" (June 2024), while aligning with the National Higher Education Qualifications Framework (NHEQF). The requirements are as follows:

- ✓ Students holding a Bachelor's degree in Commerce with Honours or Honours with Research, having earned at least 160 credits, are eligible for a one-year (two-semester) M. Com program at NHEQF Level 6.5.
- ✓ Students with a three-year (six-semester) Bachelor's degree in Commerce, having accumulated a minimum of 120 credits, qualify for a two-year (four-semester) M. Com program at NHEQF Level 6.5.
- ✓ Students who have completed a four-year Bachelor's degree in Commerce or a related field (e.g., B. Com with specializations), with a minimum of 160 credits, are eligible for a two-year (four-semester) M. Com program at NHEQF Level 7, focusing on advanced Commerce disciplines.
- ✓ Eligibility for the M. Com program extends to students whose UG major or minor discipline aligns with Commerce. Admission may be granted based on UG performance or through an entrance examination conducted by the university. Additionally, regardless of the major or minor disciplines studied during their UG program, students can gain admission into the M. Com program if they successfully qualify for a National-level or University-level entrance examination specific to Commerce.

#### **5. Abbreviations**

- ◆ AEC – Ability Enhancement Course
- ◆ B.Com. – Bachelor of Commerce
- ◆ CBCS – Choice-Based Credit System
- ◆ DSC – Discipline-Specific Core Course
- ◆ DSE – Discipline-Specific Elective

- ◆ **FYUGP** – Four Years Undergraduate Programme
- ◆ **GE** – Generic Elective
- ◆ **HEI** – Higher Education Institution
- ◆ **IAPC** – Internship/Apprenticeship/Project/Community Outreach
- ◆ **LOCF** – Learning Outcome-Based Curriculum Framework
- ◆ **MOOC** – Massive Open Online Course
- ◆ **NHEQF** – National Higher Education Qualifications Framework
- ◆ **NEP** – National Education Policy
- ◆ **NIRF** – National Institutional Ranking Framework
- ◆ **NSS** – National Service Scheme
- ◆ **OJT** – On-the-Job Training
- ◆ **RM** – Research Methodology
- ◆ **SEC** – Skill Enhancement Course
- ◆ **UGCF** – Undergraduate Curriculum Framework
- ◆ **VAC** – Value-Added Course

## 6. Definitions:

- ✓ **Academic Credit** – A unit that measures coursework. One credit equals one hour of lecture/tutorial or two hours of practical work/fieldwork per week.
- ✓ **Major** – Compulsory core courses that provide fundamental and advanced knowledge in Commerce, such as Accounting, Finance, Marketing, and Business Laws.
- ✓ **Discipline-Specific Elective (DSE)** – Specialized elective courses within the Commerce discipline that allow students to focus on Finance, Marketing, Human Resources, Taxation, and Analytics.
- ✓ **Minor** – helps a student to gain a broader understanding beyond the major discipline. For example, if a student pursuing an Economics major obtains a minimum of 12 credits from a bunch of courses in Statistics, then the student will be awarded B.A. degree in Economics with a Minor in Statistics.
- ✓ **Multi-Disciplinary Course (MDC)** – Interdisciplinary courses from other fields that broaden students' knowledge beyond Commerce (e.g., Economics, Public Policy, Psychology, Data Analytics).
- ✓ **Ability Enhancement Course (AEC)** – Mandatory courses designed to improve students' language, communication, and environmental awareness (e.g., Environmental Science, Business Communication).
- ✓ **Skill Enhancement Course (SEC)** – Practical and skill-based courses focused on industry-relevant competencies such as Digital Marketing, Financial Modelling, and Business Analytics.

- ✓ **Value-Added Course (VAC)** – Courses designed to instil ethical, cultural, and professional values, such as Business Ethics, Leadership, and Sustainability.
- ✓ **Internship/Apprenticeship/Project/Community Outreach (IAPC)** – A structured 6–8-week program that provides hands-on industry exposure, research opportunities, and social engagement to bridge academia and practice.
- ✓ **National Education Policy (NEP 2020)** – A transformative framework for higher education emphasizing flexibility, multidisciplinary learning, skill development, and research-driven education.
- ✓ **Undergraduate Curriculum Framework (UGCF 2022)** – A structured academic framework for B. Com (Hons.), incorporating multiple exit options, CBCS (Choice-Based Credit System), and an outcome-based approach.
- ✓ **Academic Year:** An 'Academic Year' refers to a period of twelve months, consisting of two semesters.
- ✓ **Semester:** A 'Semester' is a term used to describe a half-yearly study period that includes examinations, vacations, and semester breaks.
- ✓ **Semester Duration:** A semester normally extends over a period of 15 class weeks, with each week consisting of 30 hours of instruction.
- ✓ **In-Semester:** The term 'in-semester' refers to continuous evaluation conducted within the half-yearly term.
- ✓ **End-Semester:** The term 'end-semester' refers to the terminal examination and evaluation process conducted at the end of the half-yearly term.
- ✓ **Academic Bank of Credits (ABC):** The 'Academic Bank of Credits (ABC)' is an academic service mechanism established by MOE/UGC in a digital, virtual, or online format. It facilitates students in accumulating credits and allows seamless student mobility across different Higher Education Institutions (HEIs) for degree-granting programs.
- ✓ **Credit transfer:** 'Credit transfer' means the mechanism by which the eligible HEIs registered with ABC are able to receive or provide prescribed 'credits' to individual registered ABC account in adherence to the UGC credit norms for the 'course/s' registered by the desirous students in any HEIs within India.
- ✓ **Academic Flexibility**  
Academic flexibility allows students to choose and combine different courses and programs. It provides options for multiple entries and exits, breaking rigid course structures and promoting lifelong learning.
- ✓ **Credit Accumulation**  
Students can earn and collect academic credits from different institutions in their **Academic Bank of Credit (ABC)** account. These credits can be used later to complete certificates, diplomas, or degrees.
- ✓ **Credit Accumulation from Online Courses (MOOCs)**

Students can take online courses from **SWAYAM, Infosys Springboard**, or other UGC-approved platforms. If the course content and evaluation meet university standards, the credits earned can be added to their ABC account.

✓ **Credit Recognition**

Credits earned from partnered universities or colleges are officially recorded in the ABC account, allowing students to use them towards their degrees.

✓ **Credit Redemption**

When students have enough credits in their ABC account, they can use them to meet the requirements for a certificate, diploma, or degree.

✓ **Credit Transfer**

Students can transfer their credits from one university to another, as long as both institutions follow UGC credit guidelines.

✓ **Semester Duration:**

- **Odd Semesters:** July–December (including end-semester examinations and semester breaks)
- **Even Semester:** January–June (including end-semester examinations and semester breaks) Any change in the Academic Calendar/Schedule may be made by the University whenever

- ✓ **Credit:** A 'credit' is a unit that measures coursework, based on the number of instruction hours required per week over a semester (minimum 15 weeks). The credit system includes different instructional components such as lectures, tutorials, practical work, seminars, internships, and experiential learning.

S.N.	Components	Hours/ Week	Hrs/ Sem.	Credit
1	Lecture	1 Hour	15 Hours	1
2	Tutorial	1 Hour	15 Hours	1
3	Practicum, Laboratory Work, Seminar/Group Discussion	2 Hours	30 Hours	1
4	Experiential Learning, Internship, Community Engagement & Services, Field Visit/Industrial Visit, Studio Activities, Field Practices/Projects, etc.	2 Hours	30 Hours	1

## 7. Statement of the Generic Outcomes of Learning at a PG level

Under the National Higher Education Qualifications Framework (NHEQF), higher education qualifications are classified along a continuum of levels from level 4.5 to level 8. The NHEQF levels represent a series of sequential stages expressed in terms of a range of learning outcomes against which typical qualifications are positioned/located. Learning outcomes, are statements of what the learner is expected to know, understand, and/or be able to do on the successful completion of an approved programme of study/learning at a specified level. Students on completion of the chosen programme(s) of study under the

NHEQF must possess and demonstrate the graduate attributes defined in terms of the expected learning outcomes. NHEQF level 4.5 represents learning outcomes appropriate to the first year (first two semesters) of the undergraduate programme of study, while Level 8 represents learning outcomes appropriate to the doctoral-level programme of study. Detailed learning outcomes for the PG programme are given in the National Higher Education Qualifications Framework. [https://www.ugc.gov.in/pdfnews/2990035\\_Final-NHEQF.pdf](https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf) In accordance with the NHEQF, the levels for the PG programme are given in the Table.1

S. No.	Qualifications	Level	Credits	Credit Points
1	P.G. Diploma	6	40	240
2	1-Year PG after a 4-year UG	6.5	40	260
3	2-Year PG after a 3-year UG	6.5	40 + 40	260
4	2-Year PG after a 4-year UG such as B.E., B. Tech. etc.	7	40 + 40	280

Graduate Attributes of PG Programmes Qualifications that signify completion of the postgraduate degree are awarded to students who:

- i) have demonstrated knowledge and understanding that is founded upon and extends and/or enhances that typically associated with the first cycle, and that provides a basis or opportunity for originality in developing and/or applying ideas, often within a research context;
- ii) can apply their knowledge and understanding, and problem-solving abilities in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their field of study;
- iii) have the ability to integrate knowledge and handle complexity, and formulate judgments with incomplete or limited information, but that include reflecting on social and ethical responsibilities linked to the application of their knowledge and judgments;
- iv) can communicate their conclusions, and the knowledge and rationale underpinning these, to specialist and non-specialist audiences clearly and unambiguously;
- v) have the learning skills to allow them to continue to study in a manner that may be largely self-directed or autonomous.

Accordingly, the NHEQF outlines the statement of learning achievements at a particular level on the basis of the following elements of descriptors:

- ✓ Knowledge and understanding
- ✓ General, technical, and professional skills required to perform and accomplish tasks 4
- ✓ Application of knowledge and skills
- ✓ Generic learning outcomes
- ✓ Constitutional, humanistic, ethical, and moral values
- ✓ Employability and job-ready skills, and entrepreneurship skills and capabilities/ qualities and mindset.



## 8. Program Structure and Eligibility

Programme Type	Duration	Eligibility	NHEQF Level
1-Year PG	2 Semesters	4-Year UG (Honours/Honours with Research) with minimum 160 credits	6.5
2-Year PG	4 Semesters	3-Year UG Degree with minimum 120 credits or 4-Year UG Degree	6.5/7
5-Year Integrated PG	10 Semesters	After 10+2 in any stream	Entry at UG level, exits at PG level

## 9. Credit Distribution

### a) For 1-year PG

Curricular Components	PG Programme (one year) for 4-yr UG (Hons./Hons. with Research)			
	Minimum Credits			
	Course Level	Coursework	Research thesis/project/Patent	Total Credits
Coursework + Research	500	20	20	40
Coursework	500	40	--	40
Research	-	-	40	

### b) For 2-year PG

Curricular Components		Two-Year PG Programme (Generic and Professional)			
		Minimum Credits			
		Course Level	Coursework	Research thesis/project/Patent	Total Credits
PG Diploma		400	40	--	40
1 <sup>st</sup> Year (1 <sup>st</sup> & 2 <sup>nd</sup> Semester)		400 500	24 16	--	40
Students who exit at the end of 1 <sup>st</sup> year shall be awarded a Postgraduate Diploma					
2 <sup>nd</sup> Year (3 <sup>rd</sup> & 4 <sup>th</sup> Semester)	Coursework & Research	500	20	20	40
	Coursework	500	40	--	40
	(or) Research	--	--	40	40

## 10. PG Course Structure (both 2 year and 1 year PG Program):

The following table outlines all pathways for the PG Program in Commerce:

### a) 2-Year PG Program Semesters I–II

Semester	Course Code	Course Title	Credits
Semester I (2 Year PG)	C-MCOM-101	Financial Accounting Reporting	4
	C-MCOM-102	Emotional Intelligence & Creative Thinking	4
	MIN-MKT-101	E-Commerce	4
	MIN-FIN-101	SAPM	
	MDC-MCOM-101	Economy of Bharat	4
	VOC-MCOM-101	Introduction to Tourism & Hospitality	4
<b>Total</b>			<b>20</b>
Semester II (2 Year PG)	C-MCOM-201	International Financial Management	4
	C-MCOM-202	Customer Relationship Management	4
	MIN-MKT-201	Digital Marketing	4
	MIN-FIN-201	International Business	
	MDC-MCOM-201	Rural Development	4
	VOC-MCOM-201	Social Media Marketing	4
<b>Total</b>			<b>20</b>

### b) 1 Year PG/ 2-Year PG Program (Semesters III–IV) (Tentative)

Semester	Course Code	Course Title	Credits
Semester I (1 Year PG) OR Semester III (2 Year PG)	C-MCOM-301	Research Methodology	4
	C-MCOM-302	Indian Financial System	4
	MIN-MKT-301	Basics of Marketing Research	4
	MIN-FIN-301	?	
	MDC-MCOM-301	Environmental Studies	4
	VOC-MCOM-301	CPBFI/ TRTC/ Others	4
<b>Total</b>			<b>20</b>
Semester II/IV	C-MCOM-401	Research Thesis/Project	20
<b>Total</b>			<b>20</b>
Semester II/IV (Coursework Only)	C-COM-401	E-Commerce Strategies	4
	C-COM-402	Advanced Auditing	4
	DSE-COM-401	Entrepreneurship Development	4
	DSE-COM-402	Risk Management	4
	MDC-DAT-401	Data Visualization	4
<b>Total</b>			<b>20</b>

**Exit Option:** Students may exit after Semester II with a Postgraduate Diploma (40 credits).

## 11. Letter Grades and Grade Points

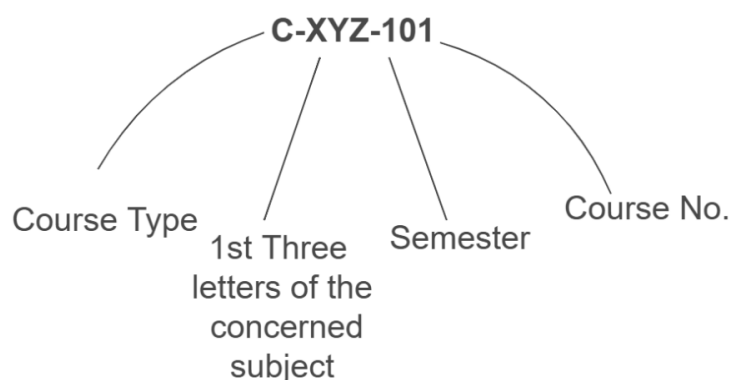
Letter Grade	Description	Grade Point
O	Outstanding	10
A+	Excellent	9
A	Very Good	8
B+	Good	7
B	Above Average	6
C	Average	5
P	Pass	4
F	Fail	0
Ab	Absent	0

### Audit Courses:

For non-credit (audit) courses, students will receive either a Pass (P) or Fail (F) grade without any grade points.

## 3. Subject Coding

The subject coding system for the PG Programme (FYUGP) follows a structured format to uniquely identify each course, ensuring clarity in academic administration. The code is formatted as C-XYZ-101, where C represents the course type (e.g., C for Major, Min for Minor, MDC for Multidisciplinary Generic Elective Course and VOC for Vocational Courses), XYZ denotes the first three letters of the subject (e.g., Finance, Marketing or Commerce in case of Core Subjects), and 101 indicates the semester and course number, with the first digit (1) representing the semester and the last two digits (01) signifying the course number within that course component. For example, C-COM-101 would indicate a Core course in Commerce for the first semester, course number 01. MIN-MKT-201 would represent a Minor Course in Marketing for the second semester whose serial number is 01 as a Minor course. This systematic coding facilitates efficient tracking and organization of the diverse multidisciplinary courses offered under the PG Course.



## **M. Com. (With Course Work + Research)**



ESTD 1965

# SEMESTER-I

## **Financial Accounting and Reporting (FAR)**

**Course Code: C-MCOM- 101**

**Nature of Course: CORE**

**Total Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

### **Course Objectives:**

1. To equip students with comprehensive knowledge of financial accounting frameworks, standards, and reporting structures.
2. To enhance understanding of financial statements including valuation, allocation, and equity classification.
3. To develop skills for the interpretation of corporate financial reports including auditor's report and management commentary.
4. To cultivate analytical thinking for interpreting disclosures and applying accounting standards.
5. To build practical capability to analyse annual reports and financial disclosures of listed companies.

### **Learning Outcomes:**

After successful completion of this course, students will be able to:

1. Explain the theoretical foundation and framework of financial accounting including accrual concepts and capital maintenance.
2. Analyse and prepare key financial statements as per Companies Act and Indian accounting standards.
3. Interpret financial disclosures, auditor's opinions, and corporate governance reports.
4. Apply accounting knowledge in analysing real-life corporate annual reports for decision-making and compliance.

### **Course Structure with Cognitive, Affective, and Psychomotor Domains**

<b>Unit</b>	<b>Topics</b>	<b>Hours</b>	<b>Weightage</b>	<b>Domain</b>
Unit I	Financial Accounting Framework	15	25%	Cognitive, Affective
Unit II	Financial Reporting Structure & Terminologies	15	25%	Cognitive, Psychomotor
Unit III	Reporting of Financial Statements with Annual Report Integration	15	25%	Cognitive, Affective
Unit IV	Financial & Non-Financial Disclosures	15	25%	Cognitive, Affective
Total		60	100%	

### **Course Content**

#### **Unit I: Financial Accounting Framework**

Accrual Basis Accounting and Role of Valuation, Allocation Principles & Financial/Physical Capital Maintenance, Overview of Accounting Standards (AS), Indian AS (Ind-AS), IFRS, Books of Account under Companies Act, 2013

## **Unit II: Financial Reporting Structure & Terminologies**

Structure under Section 129 read with Schedule III of Companies Act, 2013, Classification of Equity and Liabilities, Treatment of Reserves, Surplus, and Non-current Liabilities, Recognition and Measurement of Non-current and Current Assets.

## **Unit III: Reporting of Financial Statements with Annual Report Integration**

Standalone vs Consolidated Financial Statements, Auditor's Report – Format, Qualification, and Interpretation, Notes to Accounts and their importance, Chart of Accounts

## **Unit IV: Financial & Non-Financial Disclosures**

Corporate Governance Report & Board Composition, Director's Report & Management Discussion and Analysis (MD&A), Corporate Social Responsibility (CSR) Reporting, ESG Accounting, AI in Financial and ESG Disclosures

### **Practical Exercise:**

1. Prepare journal entries using accrual basis.
2. Comparative analysis of AS, Ind-AS, and IFRS using a tabular framework.
3. Classify financial items into assets, liabilities, and equity using Excel.
4. Create mock financial statements as per revised Schedule III format.
5. Analyse a listed company's auditor report and comment on qualifications.
6. Review at least one company's standalone vs. consolidated statements.
7. Review CSR disclosures of a listed company and link them to ESG goals.
8. Prepare a sample Corporate Governance report using real examples.

### **Recommended Readings:**

1. Financial Accounting and Reporting – Elliott & Elliott, Pearson Education
2. Corporate Financial Reporting and Analysis – Young, Wiley
3. Indian Accounting Standards: Practices, Comparisons, and Interpretations –T.P. Ghosh, Taxmann
4. Financial Reporting – Jawahar Lal, Himalaya Publishing House
5. Annual Reports of BSE/NSE listed Companies (for practical case studies)
6. Company Law with Rules & Forms – Taxmann Publications
7. Ind-AS Ready Reckoner – CA. Dolfy D'Souza, Snow White Publications

*Note: Learners are encouraged to refer to the latest editions of these books.*

## Emotional Intelligence & Creative Thinking (EICT)

**Course Code: C-MCOM- 102**

**Nature of Course: CORE**

**Total Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

### Course Objectives:

By the end of this course, learners will be able to:

1. Understand key theories, models, and practices of Emotional Intelligence (EI).
2. Develop creative and critical thinking skills relevant to commerce and workplace scenarios.
3. Apply emotional and social intelligence in team dynamics, conflict resolution, and leadership.
4. Use innovative thinking for business decision-making and problem-solving.
5. Reflect on personal strengths and areas for growth in emotional and creative domains.

### Learning Outcomes:

Learners will be able to:

1. Demonstrate emotional self-awareness, empathy, and regulation in personal and professional interactions.
2. Analyse case studies with a critical, emotionally intelligent perspective.
3. Work collaboratively in teams, using EI and creativity to resolve workplace challenges.
4. Design action plans for personal growth in EI and innovation thinking.

### Course Structure with Cognitive, Affective, and Psychomotor Domains

Unit	Topic	Hours	Weightage	Domain
Unit 1	Foundations of Emotional Intelligence	10	20%	Cognitive
Unit 2	Developing Emotional Intelligence Skills	14	30%	Affective & Cognitive
Unit 3	Foundations of Creative Thinking	12	25%	Cognitive
Unit 4	Creativity in Business and Commerce	12	25%	Affective
<b>Total</b>		<b>60</b>	<b>100%</b>	

### Course Content

#### Unit 1: Foundations of Emotional Intelligence

Definition and scope of Emotional Intelligence (EI); historical development of EI concept; Differentiate between EI, IQ, and personality traits; Importance of EI in personal and professional domains; Theoretical models of EI- Goleman's Mixed Model, Mayer & Salovey's Ability Model, Bar-On's Emotional-Social Model;

#### Unit 2: Developing Emotional Intelligence Skills

**Self-Awareness**- Recognizing one's own emotions and emotional triggers, Understanding thought-emotion-behaviour connections; **Self-Regulation and Emotional Control**- Techniques to manage emotional impulses, Stress management strategies; **Motivation & Goal Orientation**- Intrinsic vs extrinsic motivation, Setting and sustaining emotionally meaningful goals, role of optimism, hope, and



positive thinking; **Empathy**- understanding others' emotions and perspectives, Active listening and compassion practices; **Relationship Management & Social Skills**- building trust, mentoring others and collaborations.

### Unit 3: Foundations of Creative Thinking

Definition and nature of creativity, Difference between creativity, innovation, and imagination; Creativity Types- Expressive, productive, inventive, innovative; Theories of Creativity- Wallas' Four Stages of Creativity, Torrance's Theory of Creative Thinking, and Role of divergent and convergent thinking.

### Unit 4: Creativity in Business and Commerce

Role of creativity in business innovation and competitiveness; Creative advertising and storytelling; Consumer engagement through creativity; Social entrepreneurship and creative funding (e.g., crowdfunding models); Identifying opportunities through creative ideation; Design thinking and lean startup models.

#### Practical Exercises:

Learners will apply their knowledge through these exercises:

1. **Case Studies:** Analyse a marketing campaign (e.g., an Indian brand like Amul) for its effectiveness and ethical implications.
2. **Segmentation Exercise:** Conduct a mock segmentation analysis for a local product and present a targeting strategy.
3. **Marketing Plan Development:** Create a basic marketing mix plan for a hypothetical product.
4. **Campaign Design:** Design a promotional poster or script and discuss its ethical alignment.

#### Recommended Readings:

1. Goleman, D. *Emotional Intelligence: Why It Can Matter More Than IQ*. Bantam Books.
2. Goleman, D. *Working with Emotional Intelligence*. Bantam Books.
3. Bradberry, T., & Greaves, J. *Emotional Intelligence 2.0*. TalentSmart.
4. Mangal, S.K., & Mangal, S. *Emotional Intelligence: Managing Emotions to Win in Life*. PHI Learning.
5. De Bono, E. *Lateral Thinking: Creativity Step by Step*. Harper.
6. Michalko, M. *Thinkertoys: A Handbook of Creative-Thinking Techniques*. Ten Speed Press.
7. Kelley, T., & Kelley, D. *Creative Confidence: Unleashing the Creative Potential Within Us All*. Crown Business.
8. Von Oech, R. *A Whack on the Side of the Head: How You Can Be More Creative*. Business Plus.
9. Smith, R. *The 7 Levels of Change: Different Thinking for Different Results*. Summit Publishing Group.
10. Gopalakrishnan, D. *Creativity and Innovation in Business and Management*. Notion Press.

*Note: Learners are encouraged to refer to the latest editions of these books.*

**E-Commerce (ECOM)**  
**Course Code: MIN-MKT- 101**

**Nature of Course: Minor**

**Total Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objectives:**

By the end of the course, learners will be able to:

1. Understand the foundational concepts, models, and infrastructure of E-Commerce.
2. Analyse various types of E-Commerce platforms and payment systems.
3. Develop awareness of E-Commerce legal, security, and ethical issues.
4. Apply practical knowledge to set up and manage an E-Commerce presence.

**Learning Outcomes:**

Learners will be able to:

1. Explain the fundamental concepts, scope, and business models of E-Commerce.
2. Identify and describe the technological infrastructure supporting E-Commerce platforms.
3. Analyse the features, benefits, and challenges of various digital payment systems.
4. Evaluate legal, security, and ethical issues associated with conducting online business.

**Course Structure with Cognitive, Affective, and Psychomotor Domains**

Unit	Topic	Hours	Weightage	Domain
Unit 1	Introduction to E-Commerce	12	20%	Cognitive
Unit 2	E-Commerce Infrastructure & Technologies	15	25%	Affective & Cognitive
Unit 3	Payment Systems, Security & Legal Issues	15	25%	Cognitive
Unit 4	E-Commerce Applications and Entrepreneurship	18	30%	Affective
<b>Total</b>		<b>60</b>	<b>100%</b>	

**Course Content**

**Unit 1: Introduction to E-Commerce**

Definition, scope, and evolution of E-Commerce; Difference between E-Commerce and E-Business; E-Commerce business models: B2B, B2C, C2C, C2B, G2C; Advantages and limitations of E-Commerce; Revenue models in digital business.

**Unit 2: E-Commerce Infrastructure & Technologies**

Internet, Intranet, and Extranet in E-Commerce; Website designing and hosting basics; E-Commerce software platforms (Shopify, WooCommerce, Wix); Mobile commerce (m-Commerce) and emerging trends; Cloud computing and IoT in E-Commerce.

### **Unit 3: Payment Systems, Security & Legal Issues**

Online payment methods- Credit/debit cards, wallets, UPI, net banking; Security protocols: SSL, encryption, firewalls; Cybersecurity threats: phishing, malware, identity theft; Legal and regulatory issues in India: IT Act, Data Protection Bill; Consumer protection and ethical practices in E-Commerce.

### **Unit 4: E-Commerce Applications and Entrepreneurship**

E-retailing, e-tailing models (Amazon, Flipkart, niche stores); Digital marketing basics: SEO, email marketing, social media; Dropshipping; Setting up an online business: Domain, product, marketing plan.

#### **Practical Exercises:**

Project: Build a basic E-Commerce storefront (individual or group).

#### **Recommended Readings:**

1. Laudon, K.C., & Traver, C.G. *E-Commerce: Business, Technology, Society*. Pearson Education.
2. Chaffey, D. *E-Business and E-Commerce Management: Strategy, Implementation and Practice*. Pearson Education.
3. Schneider, G. *Electronic Commerce*. Cengage Learning.
4. Joseph, P.T. *E-Commerce: An Indian Perspective*. PHI Learning.
5. Rayport, J.F., & Jaworski, B.J. *Introduction to E-Commerce*. McGraw-Hill.

*Note: Learners are encouraged to refer to the latest editions of these books.*

## **Security Analysis & Portfolio Management (SAPM)**

**Course Code: MIN-FIN-101**

**Nature of Course: Minor**

**Total Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

### **Course Objectives**

1. To develop analytical skills for evaluating diverse investment avenues and securities.
2. To impart a comprehensive understanding of the capital market mechanisms and regulatory environment.
3. To enable students to use fundamental, technical, and modern quantitative tools for investment analysis.
4. To train students in portfolio construction, risk-return analysis, and performance evaluation techniques.

### **Learning Outcomes**

Upon successful completion of the course, students will be able to:

1. Understand and compare various investment instruments and strategies.
2. Analyse macroeconomic, industry, and firm-specific factors using fundamental and technical analysis.
3. Apply modern portfolio theories and asset pricing models in real investment scenarios.
4. Evaluate portfolio performance and revise strategies using quantitative metrics.
5. Use practical tools such as Excel, Trading View, or SPSS for investment decisions and risk analysis.

### **Course Structure with Cognitive, Affective, and Psychomotor Domains**

<b>Unit</b>	<b>Topics</b>	<b>Hours</b>	<b>Weightage</b>	<b>Domains</b>
Unit I	Introduction to Investments and Securities Market	15	25%	Cognitive, Affective
Unit II	Fundamental and Technical Analysis	15	25%	Cognitive, Psychomotor
Unit III	Portfolio Theory and Asset Pricing Models	15	25%	Cognitive, Psychomotor
Unit IV	Portfolio Evaluation and Revision Strategies	15	25%	Cognitive, Affective
Total		60	100	

## Course Content

### UNIT I: Introduction to Investments and Securities Market

Investment: Meaning, Characteristics, Objectives, Types, Investment vs. Speculation vs. Gambling, Investment Avenues: Equity, Bonds, Mutual Funds, Derivatives, Real Estate and Gold, Risk and Return: Types of Risk (Systematic & Unsystematic), Risk Measurement – Standard Deviation, Beta, Covariance, Return Measures: Holding Period Return, Expected Return, Overview of Indian Securities Markets – Primary and Secondary Market, Role of SEBI and Regulatory Framework

### UNIT II: Fundamental and Technical Analysis

Fundamental Analysis: Economy Analysis, Industry Analysis, Company Analysis, Technical Analysis: Chart Patterns, Tools and Indicators: Dow Theory and Elliot Wave Theory, Efficient Market Hypothesis

### UNIT III: Portfolio Theory and Asset Pricing Models

Portfolio Construction: Objectives, Principles, Diversification, Markowitz Modern Portfolio Theory – Efficient Frontier, Optimal Portfolio, Capital Asset Pricing Model (CAPM) – Assumptions, Security Market Line (SML), Beta Estimation, Arbitrage Pricing Theory (APT): Concept, Factors, Comparison with CAPM, Risk-Return Optimization and Portfolio Selection, Calculation of Portfolio Risk & Return

### UNIT IV: Portfolio Evaluation and Revision Strategies

Portfolio Management Process: Planning, Execution, Monitoring, Types of Portfolio Strategies: Passive (Indexing), Active (Market Timing, Sector Rotation), Value vs. Growth, Portfolio Performance Evaluation: Sharpe Ratio, Treynor Ratio, Jensen's Alpha, Portfolio Revision Strategies: Constant Proportion, Constant Mix, Dollar-Cost Averaging

#### Practical Exercise:

1. Create a comparative matrix of at least five investment options with respect to return, risk, liquidity, and taxation.
2. Perform basic technical analysis using free tools like Trading View
3. Construct a two-asset portfolio in Excel and evaluate portfolio risk and return.
4. Evaluate historical performance of a mutual fund scheme using Sharpe ratio and Jensen's Alpha.

#### Recommended Readings:

1. Chandra, Prasanna – *Investment Analysis and Portfolio Management*, McGraw Hill.
2. Fischer, D.E. & Jordan, R.J. – *Security Analysis and Portfolio Management*, Pearson.
3. Pandian, Punithavathy – *Security Analysis and Portfolio Management*, Vikas Publishing.
4. Kevin, S. – *Security Analysis and Portfolio Management*, PHI Learning.
5. **Supplementary Sources:**
  - SEBI Annual Reports: <https://www.sebi.gov.in>
  - NSE Market Data: <https://www.nseindia.com>
  - Investing Platforms: <https://www.investing.com>, <https://tradingview.com>

*Note: Learners are encouraged to refer to the latest editions of these books*

**Economy of Bharat (EOB)**  
**Course Code: MDC-MCOM- 101**  
**Nature of Course: Multi-Disciplinary Course**  
**Total Credit: 04**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objectives:**

The course aims to:

1. Provide students with a foundational understanding of Bharat's (India's) economic structure and historical evolution.
2. Explore the regional dimensions of economic development, with a special focus on Northeast India.
3. Foster critical insights into rural, agrarian, and informal sectors of the Indian economy.
4. Encourage students to connect national economic policies with local and regional realities.

**Learning Outcomes:**

Learners will be able to:

1. Understand the historical and cultural context of India's economic development.
2. Analyse the structure and key sectors of Bharat's economy.
3. Examine the role of Northeast India in the national economy.
4. Evaluate development challenges and prospects in the region.
5. Demonstrate awareness of indigenous economic practices, sustainability, and self-reliance.

**Course Structure with Cognitive, Affective, and Psychomotor Domains**

Unit	Topic	Hours	Weightage	Domain
Unit 1	Foundations of the Indian Economy	15	25%	Cognitive
Unit 2	Key Sectors of the Indian Economy	15	25%	Affective & Cognitive
Unit 3	Economic Landscape of Northeast India – I	15	25%	Cognitive
Unit 4	Economic Landscape of Northeast India – II	15	25%	Affective
<b>Total</b>		<b>60</b>	<b>100%</b>	

**Course Content**

**Unit 1: Foundations of the Indian Economy**

Historical perspectives- Ancient, medieval, colonial economy; Indigenous knowledge systems and economic practices; Gandhian economic thought and village industries; post-Independence economic planning and liberalization; and Vision of Atmanirbhar Bharat.

**Unit 2: Key Sectors of the Indian Economy**

Agriculture-Trends, reforms, and rural livelihoods; Industry: MSMEs Act 2006, Make in India, Startup ecosystem; Services: Digital economy, tourism, IT sector; Informal sector and employment; and Sustainable development and green economy initiatives, Udyam (Registration and Certificate)

### **Unit 3: Economic Landscape of Northeast India – I**

Economic geography and resource base of the Northeast; Role of agriculture, horticulture, and handloom industries; Traditional economies and tribal economic systems; Transport, connectivity, and challenges of infrastructure; and Central and state development schemes in the region.

### **Unit 4: Economic Landscape of Northeast India – II**

Tourism, eco-tourism, and cultural economy; Border trade, Act East Policy, and regional integration; Entrepreneurship and skill development in the Northeast; **and** Migration, unemployment, and youth in the regional economy.

#### **Practical Exercises:**

Learners will apply their knowledge through these exercises:

1. **Case Studies:** Successful local models (e.g., Nagaland honey, Assam tea, Sikkim organic farming)
2. **Group Project/Field Report on regional economy.**

#### **Recommended Readings:**

1. Mishra, S.K., & Puri, V.K. *Indian Economy*. Himalaya Publishing House, Latest Edition.
2. Datt, R., & Sundharam, K.P.M. *Indian Economy*. S. Chand, Latest Edition.
3. Ray, B.C. *Economic Development of North East India*. Concept Publishing.
4. Borthakur, A. *Northeast India: The Paradigm of Development*. EBH Publishers.
5. Government of India Reports: NITI Aayog, Economic Survey, NE Vision 2035.
6. Udayakumar, P.S. *Handbook on Gandhian Economics*. Gandhi Peace Foundation.

*Note: Learners are encouraged to refer to the latest editions of these books*

## **Introduction to Tourism & Hospitality (ITH)**

**Course Code: VOC-MCOM- 101**

**Nature of Course: Vocational Course**

**Total Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

### **Course Objectives:**

By the end of the course, learners will be able to:

1. Understand the basic concepts, structure, and significance of tourism and hospitality.
2. Explore the tourism landscape and hospitality practices in Northeast India.
3. Gain exposure to core service operations in hospitality (front office, housekeeping, F&B).
4. Apply entrepreneurial and sustainable approaches to tourism and hospitality development.

### **Learning Outcomes:**

Learners will be able to:

1. Explain the foundational concepts and components of the tourism and hospitality industry.
2. Identify the cultural and ecological tourism potential of Northeast India.
3. Demonstrate basic skills in hospitality operations.
4. Develop entrepreneurial ideas and sustainability models for tourism and hospitality.

<b>Unit</b>	<b>Topic</b>	<b>Hours</b>	<b>Weightage</b>	<b>Domain</b>
Unit 1	Introduction to Tourism and Hospitality Industry	12	20%	Cognitive
Unit 2	Tourism and Hospitality in Northeast India	15	25%	Affective & Cognitive
Unit 3	Service Operations: Front Office, Housekeeping & F&B	15	25%	Psychomotor & Cognitive
Unit 4	Entrepreneurship and Sustainable Tourism	18	30%	Affective & Psychomotor
<b>Total</b>		<b>60</b>	<b>100%</b>	

### **Course Content**

#### **Unit 1: Introduction to Tourism and Hospitality Industry**

Meaning and evolution of tourism and hospitality; Key sectors: accommodation, food & beverage, travel & leisure; Interrelationship between tourism and hospitality; Career opportunities and global trends.

#### **Unit 2: Tourism and Hospitality in Northeast India**

Natural and cultural tourism assets (e.g., Kaziranga, Majuli, Tawang, Loktak); Culinary diversity, festivals, and tribal heritage; Government initiatives: Swadesh Darshan, Incredible India, NEC schemes; Opportunities and challenges in NE tourism and hospitality



### **Unit 3: Service Operations: Front Office, Housekeeping & F&B**

Hotel front office functions: reservations, check-in/check-out; Housekeeping essentials: cleanliness, maintenance, guest rooms; Food & beverage basics: types of service, hygiene, regional cuisine; Customer service skills and soft skills development

### **Unit 4: Entrepreneurship and Sustainable Tourism**

Business planning: homestays, eco-lodges, heritage tours; Funding and support schemes (Startup India, NEIIPP, etc.); Sustainable and community-based tourism practices; Project: Prepare a business plan for a small hospitality venture

#### **Practical Exercises:**

- Field visit/virtual tour of a local hotel/resort/homestay
- Group activity: role play for front office/F&B service scenarios
- Project work: design a sustainable tourism/hospitality plan for an NE destination

#### **Recommended Readings:**

1. Andrews, S. *Introduction to Tourism and Hospitality Industry*. McGraw-Hill.
2. Walker, J.R. *Introduction to Hospitality Management*. Pearson.
3. Negi, J. *Tourism and Hotel Management*. S. Chand.
4. Bhatia, A.K. *Tourism Development: Principles and Practices*. Sterling Publishers.
5. Ministry of Tourism (India). *Annual Reports & NE Tourism Guidelines*.

*Note: Learners are encouraged to refer to the latest editions of these books*



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# SEMESTER-II

**International Financial Management (IFM)**  
**Course Code: C-MCOM- 201**  
**Nature of Course: CORE**  
**Total Credit: 04**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objectives:**

1. To introduce students to the global financial environment and the dynamics of foreign exchange markets.
2. To equip learners with the analytical tools for managing currency and interest rate risks in international finance.
3. To develop the skills required for international investment and capital budgeting decisions in MNCs.
4. To expose students to international working capital management, trade financing, and global accounting practices.

**Learning Outcomes:**

After completing this course, students will be able to:

1. Understand the structure and evolution of international monetary systems and currency markets.
2. Analyse foreign exchange risks and implement hedging strategies using derivatives and internal tools.
3. Apply capital budgeting techniques to cross-border investment decisions with risk and return adjustments.
4. Manage working capital and international receivables efficiently and understand accounting challenges in global operations.

**Course Structure with Cognitive, Affective, and Psychomotor Domains**

Unit	Topics	Hours	Weightage	Domains
Unit I	Global Financial Environment and Foreign Exchange Fundamentals	15	25%	Cognitive, Affective
Unit II	Foreign Exchange Market & Risk Exposure Management	15	25%	Cognitive, Psychomotor
Unit III	International Investment, Financing & Political Risk	15	25%	Cognitive, Affective, Psychomotor
Unit IV	International Working Capital, Trade Finance & Accounting	15	25%	Cognitive, Affective
Total		60	100%	

**Course Content**

**Unit I: Global Financial Environment and Foreign Exchange Fundamentals**

International Monetary System: Gold Standard, Bretton Woods System, Flexible Exchange Rate Regime, IMF and International Liquidity, Exchange Rate Systems: Fixed vs. Floating, Managed Float, Currency

Quotation: Direct vs. Indirect Quotes, Bid–Ask Spread, Spot and Forward Rates, Cross Rates, Exchange Rate Determination Theories: Purchasing Power Parity (PPP), Interest Rate Parity (IRP), Monetary Models, Overshooting Model

### **Unit II: Foreign Exchange Market & Risk Exposure Management**

Foreign Exchange Markets: Spot and Forward Markets, Participants: Arbitrageurs, Hedgers, Speculators, Interest Rate Arbitrage: Covered and Uncovered, Types of Exchange Rate Risk: Translation Exposure, Transaction Exposure, Operating/Real Exposure, Risk Management Techniques: Internal (Invoicing, Netting), External (Forward Contracts, Currency Options, Swaps)

### **Unit III: International Investment, Financing & Political Risk**

Investment Decisions of MNCs: International Capital Budgeting, Cash Flow Estimation, Cost of Capital Adjustment, Portfolio Diversification and Political Risk Assessment, International Financial Markets: Multilateral Development Banks, Euro-currency and Euro-bond Markets, Euro-commercial Papers, Medium-term Notes, Market for Derivatives: Currency Futures and Options, Swaps, Synthetics, and Structured Products, Currency and Interest Rate Risk Hedging

### **Unit IV: International Working Capital, Trade Finance & Accounting**

International Working Capital Management: Cash Management, Management of International Receivables and Inventory, Financing Foreign Trade: Trade Documents, Modes of Payment, Pre-shipment and Post-shipment Credit, Forfaiting and Medium-Term Trade Credit, International Accounting Issues: Consolidation of Multinational Accounts, Harmonization and IFRS, Transfer Pricing

### **Practical Exercise**

1. Prepare an international investment proposal with FX-adjusted cash flows and assess viability using NPV/IRR.
2. Group-based projects analyzing MNCs' risk management, trade financing, and international accounting practices.
3. Calculation of Pay-back period

### **Recommended Readings**

1. Apte, P.G. – *International Financial Management*, Tata McGraw-Hill
2. Sharan, V. – *International Financial Management*, Pearson Education
3. Eiteman, Stonehill & Moffett – *Multinational Business Finance*, Pearson
4. Levi, M.D. – *International Finance*, Routledge
5. Supplementary Reports and Sources:
  - IMF Reports: <https://www.imf.org>
  - BIS Bulletins: <https://www.bis.org>
  - RBI Data: <https://www.rbi.org.in>
  - WTO/World Bank Reports: <https://www.wto.org>, <https://www.worldbank.org>

*Note: Learners are encouraged to refer to the latest editions of these books*

# **CUSTOMER RELATIONSHIP MANAGEMENT (CRM)**

**Course Code: C-MCOM- 202**

**Nature of Course: Core**

**Total Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

## **Course Objectives:**

By the end of the course, learners will be able to:

1. Understand the principles and scope of customer relationship management in business.
2. Evaluate customer-centric strategies in various sectors, especially in service industries.
3. Apply modern CRM tools and techniques, including data-driven decision-making.
4. Design and manage effective CRM strategies to enhance long-term customer value.

## **Learning Outcomes:**

Learners will be able to:

1. Explain CRM concepts, processes, and models.
2. Apply CRM technologies for customer segmentation, engagement, and retention.
3. Analyse CRM data for strategic decision-making.
4. Create CRM frameworks suitable for real-world business problems.

Unit	Topic	Hours	Weightage	Domain
Unit 1	Foundations of CRM	12	20%	Cognitive
Unit 2	CRM Technology and Analytics	15	25%	Cognitive & Psychomotor
Unit 3	CRM Strategy and Customer Engagement	15	25%	Affective & Cognitive
Unit 4	CRM in Indian Industry: Practices and Case Studies	18	30%	Affective & Psychomotor
<b>Total</b>		<b>60</b>	<b>100%</b>	

## **Course Content**

### **Unit 1: Foundations of CRM**

Definition, objectives, and evolution of CRM; Relationship marketing and CRM lifecycle; Customer acquisition, retention, and loyalty; Types of CRM: Operational, Analytical, Collaborative; Key CRM metrics: CLV, churn rate, satisfaction index

### **Unit 2: CRM Technology and Analytics**

Overview of CRM platforms: Salesforce, Zoho CRM, HubSpot; Customer database management and segmentation; Predictive analytics, dashboards, and data visualization; Role of AI, chatbots, and automation; Privacy, data ethics, and compliance (GDPR, IT Act).

### **Unit 3: CRM Strategy and Customer Engagement**

CRM implementation models and planning; Personalization, omnichannel experience, and journey mapping; Customer feedback systems and complaint management; Designing loyalty programs and referral strategies; Measuring customer engagement and satisfaction (NPS, CSAT).

#### **Unit 4: CRM in Indian Industry: Practices and Case Studies**

CRM in BFSI, retail, telecom, healthcare, and hospitality; CRM strategies in startups and MSMEs; Digital CRM in India: WhatsApp, UPI, vernacular engagement; Case Studies: ICICI, Flipkart, BigBasket, OYO, Tanishq; Project: Prepare a CRM audit report for an Indian brand

#### **Practical Exercises:**

- Simulated CRM system using Zoho/HubSpot free versions
- Group project: Design a CRM campaign for a retail or service brand
- Customer journey mapping and persona development
- Dashboard interpretation: Analyse mock CRM data using Excel or Google Sheets

#### **Recommended Readings:**

1. **Buttle, F. & Maklan, S.** (2019). *Customer Relationship Management: Concepts and Technologies*. Routledge.
2. **Kumar, V. & Reinartz, W.** (2022). *Customer Relationship Management: Strategy and Tools*. Springer.
3. **Peppers, D. & Rogers, M.** (2016). *Managing Customer Relationships*. Wiley.
4. **Chaturvedi, M.** (2021). *Customer Relationship Management*. Excel Books.
5. CRM Tutorials and Documentation: Zoho CRM, HubSpot CRM, and Salesforce Trailhead.

*Note: Learners are encouraged to refer to the latest editions of these books*

**Digital Marketing (DMKT)**  
**Course Code: MIN-MKT- 201**

**Nature of Course: Minor**

**Total Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objectives:**

By the end of this course, learners will be able to:

1. Understand the fundamental concepts, tools, and channels of digital marketing.
2. Explore key strategies used in search engine marketing, social media, and content marketing.
3. Develop practical knowledge of planning, executing, and evaluating digital campaigns.
4. Gain exposure to digital marketing platforms and analytics tools for performance tracking.

**Learning Outcomes:**

Learners will be able to:

1. Describe digital marketing concepts, channels, and trends.
2. Create and manage content for websites, social media, and email campaigns.
3. Use SEO, SEM, and social media tools to build online presence and engagement.
4. Analyse digital marketing metrics to measure campaign performance.

**Course Structure with Cognitive, Affective, and Psychomotor Domains**

Unit	Topic	Hours	Weightage	Domain
Unit 1	Introduction to Digital Marketing	12	20%	Cognitive
Unit 2	SEO, SEM, and Content Marketing	15	25%	Cognitive & Psychomotor
Unit 3	Social media and Email Marketing	15	25%	Affective & Psychomotor
Unit 4	Digital Marketing Analytics and Strategy	18	30%	Cognitive & Affective
<b>Total</b>		<b>60</b>	<b>100%</b>	

**Course Content**

**Unit 1: Introduction to Digital Marketing**

Meaning and scope of digital marketing; Traditional vs. digital marketing; Digital marketing mix and buyer journey; Digital marketing platforms and ecosystems; Career opportunities and skills required.

**Unit 2: SEO, SEM, and Content Marketing**

Search Engine Optimization (on-page, off-page, technical SEO); Google Ads and paid search (PPC); Content marketing strategy and planning; Blogging, vlogging, and storytelling for branding; Keyword research and competitor analysis

### **Unit 3: Social Media and Email Marketing**

Overview of social media platforms (Facebook, Instagram, LinkedIn, Twitter, YouTube); Influencer marketing and community building; Email marketing tools (Mailchimp, Sendinblue); Writing effective emails: structure, subject lines, CTAs; Compliance: spam laws and email list ethics

### **Unit 4: Digital Marketing Analytics and Strategy**

Google Analytics basics: audience, acquisition, behaviour; KPIs and metrics: CTR, ROI, conversion rates, bounce rate; A/B testing and campaign optimization; Creating a digital marketing plan; Case studies: Indian brands (Zomato, Amul, Nykaa)

#### **Practical Exercises:**

- Create a basic blog or website using WordPress or Google Sites
- Plan and simulate a Facebook/Instagram ad campaign
- Draft an email marketing newsletter using Mailchimp
- Use Google Analytics demo account to interpret marketing data
- Group project: Create a digital marketing plan for a local business

#### **Recommended Readings:**

1. Chaffey, D., & Ellis-Chadwick, F. (2022). *Digital Marketing*. Pearson.
2. Ryan, D. (2020). *Understanding Digital Marketing*. Kogan Page.
3. Charlesworth, A. (2021). *Digital Marketing: A Practical Approach*. Routledge.
4. Vikas Gupta. (2023). *Digital Marketing*. Wiley India.
5. Google Skillshop, Meta Blueprint, and HubSpot Academy (for online resources).

*Note: Learners are encouraged to refer to the latest editions of these books*



**International Business (IBUS)**  
**Course Code: MIN-FIN- 201**  
**Nature of Course: Minor**  
**Total Credit: 04**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objectives:**

By the end of this course, learners will be able to:

1. Understand the basic concepts and environment of international business.
2. Analyse the impact of globalization, trade policies, and international institutions.
3. Explore strategies for entering and operating in international markets.
4. Gain familiarity with documentation, trade logistics, and current global trade practices.

**Learning Outcomes:**

Learners will be able to:

1. Explain the scope, theories, and frameworks of international business.
2. Assess the external business environment in the global context.
3. Identify key modes of international market entry and trade logistics.
4. Analyze challenges and opportunities for Indian businesses in global markets.

**Course Structure with Cognitive, Affective, and Psychomotor Domains**

Unit	Topic	Hours	Weightage	Domain
Unit 1	Introduction to International Business	12	20%	Cognitive
Unit 2	Global Trade Environment and Institutions	15	25%	Cognitive & Affective
Unit 3	International Market Entry and Operations	15	25%	Cognitive & Psychomotor
Unit 4	India in the Global Trade Scenario	18	30%	Affective & Psychomotor
<b>Total</b>		<b>60</b>	<b>100%</b>	

**Course Content**

**Unit 1: Introduction to International Business**

Meaning, scope, and importance of international business; Domestic vs. international business; Drivers and challenges of globalization; Theories of international trade (Absolute Advantage, Comparative Advantage, Product Life Cycle).

**Unit 2: Global Trade Environment and Institutions**

Political, legal, economic, and cultural environment; International Economic Institutions: WTO, IMF, World Bank, UNCTAD; Regional trade blocs: EU, ASEAN, NAFTA, BRICS, SAARC; SAFTA, ISC Code, Trade barriers: tariff and non-tariff barriers.

### **Unit 3: International Market Entry and Operations**

Modes of entry: exporting, licensing, franchising, joint ventures, FDI; Global supply chains and outsourcing; Export-import procedure and documentation; International pricing, product adaptation, and promotion

### **Unit 4: India in the Global Trade Scenario**

India's major exports/imports and trade partners; Government policy on foreign trade (EXIM policy); Role of institutions: DGFT, ECGC, SEZs; Case Studies: Indian MNCs (e.g., Infosys, Tata Motors, Mahindra), Startup globalization

#### **Practical Exercises:**

- Analyse the foreign trade performance of India (using DGCI&S data)
- Prepare a basic export plan for a local product
- Simulate international market entry for an Indian SME
- Research WTO dispute cases involving India

#### **Recommended Readings:**

1. Charles W.L. Hill & G. Tomas M. Hult (2021). *International Business: Competing in the Global Marketplace*. McGraw-Hill.
2. Paul, J. (2023). *International Business*. PHI Learning.
3. Cherunilam, F. (2022). *International Business: Text and Cases*. PHI Learning.
4. Ministry of Commerce & Industry – *EXIM Policy Reports and DGFT notifications*.
5. WTO, IMF, and World Bank official resources.

*Note: Learners are encouraged to refer to the latest editions of these books*

**Rural Development (RD)**  
**Course Code: MDC-MCOM- 201**  
**Nature of Course: Multi-Disciplinary course**  
**Total Credit: 04**  
**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objectives:**

By the end of this course, learners will be able to:

1. Introduce learners to the concept, importance, and challenges of rural development in India.
2. Examine the role of various institutions, schemes, and strategies for rural development.
3. Explore rural development issues specific to Northeast India.
4. Encourage critical thinking and field-based understanding of rural transformation.

**Learning Outcomes:**

Learners will be able to:

1. Understand the scope, dimensions, and policies related to rural development in India.
2. Analyse the structure of rural governance and institutional frameworks.
3. Examine the socioeconomic conditions of rural Northeast India.
4. Propose solutions or initiatives for inclusive and sustainable rural development.

**Course Structure with Cognitive, Affective, and Psychomotor Domains**

Unit	Topic	Hours	Weightage	Domain
Unit 1	Concepts and Dimensions of Rural Development	12	20%	Cognitive
Unit 2	Institutional Framework and Government Schemes	15	25%	Cognitive & Affective
Unit 3	Rural Development in Northeast India	15	25%	Affective & Psychomotor
Unit 4	Contemporary Issues and Sustainable Approaches	18	30%	Cognitive & Affective
<b>Total</b>		<b>60</b>	<b>100%</b>	

**Course Content**

**Unit 1: Concepts and Dimensions of Rural Development**

Meaning and importance of rural development; Historical perspective and evolution of rural policies in India; Dimensions: economic, social, infrastructural, political, and environmental; Rural-urban linkages and migration.

**Unit 2: Institutional Framework and Government Schemes**

Panchayati Raj Institutions and rural governance; Role of NABARD, DRDA, NGOs, and SHGs; Key government schemes: MGNREGA, NRLM, PMGSY, PMAY-G, RURBAN; Financial inclusion and rural credit systems

### **Unit 3: Rural Development in Northeast India**

Socioeconomic features of rural NE India (agriculture, land tenure, livelihoods); Challenges: connectivity, conflict, migration, ethnic diversity; Case studies of successful rural interventions in Assam, Nagaland, Manipur, Meghalaya; Role of traditional institutions and community-based development

### **Unit 4: Contemporary Issues and Sustainable Approaches**

Women in rural development and gender equity; Climate change and sustainable rural livelihoods; Entrepreneurship and skill development in rural areas; Participatory planning and bottom-up development models.

#### **Practical/Field-Based Activities:**

- Field report or case study of a rural development project in NE India
- Prepare a development proposal for a rural cluster
- Group discussion on impact assessment of MGNREGA or rural entrepreneurship schemes
- Interview with a Panchayat official or SHG leader

#### **Recommended Readings:**

1. Katar Singh (2018). *Rural Development: Principles, Policies, and Management*. SAGE.
2. Singh, K. (2021). *Rural Development in India*. Vikas Publishing.
3. Ghosh, N. & Momin, M. (Eds.) (2022). *Northeast India: Local Perspectives on Development*. Routledge.
4. Government of India (Latest). *Annual Report on Rural Development*. Ministry of Rural Development.
5. NIRDPR & North Eastern Council reports and working papers.

*Note: Learners are encouraged to refer to the latest editions of these books*

**Social Media Marketing (SMM)**  
**Course Code: VOC-MCOM- 201**  
**Nature of Course: Vocational Course**  
**Total Credit: 04**

**Distribution of Marks: 60 (End Sem) + 40 (In-Sem)**

**Course Objectives:**

By the end of this course, learners will be able to:

1. Understand the fundamentals of social media and its role in marketing.
2. Learn to use key social media platforms and tools for content creation and brand promotion.
3. Plan, execute, and monitor social media marketing campaigns.
4. Acquire employable digital skills for freelancing, entrepreneurship, or corporate roles.

**Learning Outcomes:**

Learners will be able to:

1. Describe social media platforms and their marketing utility.
2. Create engaging content tailored to audience and platform.
3. Manage social media campaigns using scheduling and analytics tools.
4. Analyse campaign performance and adapt strategies for better engagement and reach.

**Course Structure with Cognitive, Affective, and Psychomotor Domains**

Unit	Topic	Hours	Weightage	Domain
Unit 1	Introduction to Social Media Marketing	12	20%	Cognitive
Unit 2	Platforms and Content Creation	15	25%	Psychomotor & Affective
Unit 3	Campaign Planning and Community Engagement	15	25%	Affective & Psychomotor
Unit 4	Analytics, Tools, and Strategy	18	30%	Cognitive & Psychomotor
<b>Total</b>		<b>60</b>	<b>100%</b>	

**Course Content**

**Unit 1: Introduction to Social Media Marketing**

Evolution and trends; Difference between digital and social media marketing; Understanding target audience and online behaviour; Key benefits and challenges of social media marketing; Overview of popular platforms (Facebook, Instagram, LinkedIn, X, YouTube, WhatsApp).

**Unit 2: Platforms and Content Creation**

Platform-specific strategies and tone: visual vs. textual; Types of content: posts, reels, stories, carousels, live sessions; Content calendar, themes, and scheduling; Tools for designing graphics and videos (Canva, CapCut, Adobe Express); Crafting engaging captions, hashtags, and calls to action.

### **Unit 3: Campaign Planning and Community Engagement**

Setting goals (awareness, engagement, lead generation, conversions); Paid vs. organic promotion; Influencer marketing basics; Handling audience interactions: comments, DMs, reviews; Case studies: Small business success via Instagram, YouTube, etc.

### **Unit 4: Analytics, Tools, and Strategy**

Social media analytics: reach, impressions, engagement, CTR; Tools: Meta Business Suite, Creator Studio, LinkedIn Analytics; Understanding insights and adapting content strategy; Building a brand or freelance portfolio using social media; Project: Create a social media strategy for a local product or service

#### **Practical/Skill-Building Activities:**

- Create and schedule posts using free tools (e.g., Canva + Facebook Scheduler)
- Simulate a 1-week Instagram content plan for a local café/startup
- Record and edit a short marketing reel or video
- Analyse a real brand's social media profile and present a SWOT report
- Group project: Run a social media campaign for awareness/engagement on a cause/product

#### **Recommended Readings & Online Resources:**

1. **Zimmerman, J.** (2022). *Social Media Marketing All-in-One For Dummies*. Wiley.
2. **Tuten, T. & Solomon, M.** (2021). *Social Media Marketing*. SAGE.
3. **Evans, D.** (2020). *Social Media Marketing: Strategies for Engaging in Facebook, Twitter & More*. Pearson.
4. Meta Blueprint Certifications (Free)
5. Google Digital Garage: *Fundamentals of Digital Marketing*
6. HubSpot Academy: Free SMM certifications and tools

*Note: Learners are encouraged to refer to the latest editions of these books*