St. Xavier's College (Autonomous), Kolkata

Curriculum and Syllabus

(As per NEP, 2020)

for

Semester I

M.Com (Accounting & Finance)

&

M.Com (Marketing)

Postgraduate and Research Department of Commerce
(M. Com)

2026

M. COM. CURRICULUM STRUCTURE
(COURSE WORK AND RESEARCH)
EACH PAPER 100 MARKS

Year	Semester	DSC	DSE	Internship & Presentation	Dissertation	Total Credit
1	I	15	5	-	-	20
	II	15	5	-	-	20
2	III	5	15	-	-	20
	IV	6	-	6	12	24
Total		41	25	6	12	84

1st Year: Semester 1	DSC: 3 Core (15 Credits)	DSE: 1 Elective (5 Credits)	Internship/Dissertation (0 credit)
	1. Advanced Strategic Management 2. Advanced Strategic Financial Management 3. Organizational Change and Development	1. Economics for Managers	-
1st Year: Semester 2	**DSC: 3 Core (15 Credits)**	**DSE: 1 Elective (5 Credits)**	**Internship/Dissertation (0 credit)**
	1. Advanced Strategic Marketing Management 2.Strategic Cost and Performance Management 3.Taxation for Business Decisions	1. Statistics & Quantitative Techniques for Business Decisions	-
2nd Year: Semester 3	**DSC: 1 Core (5 Credits)**	**DSE: 3 Electives (15 Credits)**	**Internship/Dissertation (0 credit)**

	1. AI in Business and Business Analytics	**<u>Accounting & Finance Specialization</u>** 1. Advanced Corporate Accounting and Reporting (50 + 50) 2. Advanced Auditing and Assurance & Sustainability (50 + 50) 3.Advanced Security Analysis and Portfolio Management (50 +50) **<u>Marketing Specialization</u>** 1.Customer Relationship Management and Sustainability (50 + 50) 2.Supply Chain Management and Digital Marketing (50 + 50) 3. Brand Management & Agro Marketing (50+50)	-
2nd Year: Semester 4	**DSC: 1 Core (6 Credits)**	**DSE: 1 Elective (0 Credit)**	**Internship/Dissertation (6+12 Credits)**
	1.Advanced Research Designs and Tools (Theory- 50 + **Practical**- 50)	-	1. Internship + Presentation – 6 credits 2. Dissertation- 12 credits

M. COM. CURRICULUM STRUCTURE
(COURSE WORK)
EACH PAPER 100 MARKS

Year	Semester	DSC	DSE	Internship	Project	Total Credit
1	I	15	5	-	-	20
	II	15	5	-	-	20
2	III	5	15	-	-	20
	IV	6	6	6	6	24
Total		41	31	6	6	84

1st Year: Semester 1	DSC: 3 Core (15 Credits)	DSE: 1 Elective (5 Credits)	Internship/Project (0 credit)
	1. Advanced Strategic Management 2. Advanced Strategic Financial Management 3. Organizational Change and Development	1.Economics for Managers	-
1st Year: Semester 2	**DSC: 3 Core (15 Credits)**	**DSE: 1 Elective (5 Credits)**	**Internship/Project (0 credit)**
	1. Advanced Strategic Marketing Management 2.Strategic Cost and Performance Management 3.Taxation for Business Decisions	1.Statistics & Quantitative Techniques for Business Decisions	-

2nd Year: Semester 3	DSC: 1 Core (5 Credits)	DSE: 3 Electives (15 Credits)	Internship/ Project (0 credit)
	1. AI in Business and Business Analytics	**<u>Accounting & Finance Specialization</u>** 1. Advanced Corporate Accounting and Reporting (50 + 50) 2. Advanced Auditing and Assurance & Sustainability (50 + 50) 3.Advanced Security Analysis and Portfolio Management (50 +50) **<u>Marketing Specialization</u>** 1.Customer Relationship Management and Sustainability (50 + 50) 2.Supply Chain Management and Digital Marketing (50 + 50) 3. Brand Management & Agro Marketing (50+50)	-
2nd Year: Semester 4	**DSC: 1 Core (6 Credits)**	**DSE: 1 Core (6 Credits)**	**Internship/Project (6+6 Credits)**
	1. International Business and Policy Making	**<u>Accounting & Finance Specialization</u>** 1.Derivative and Risk Management **<u>Marketing Specialization</u>** 1.Retail Management and Social and Ethical Marketing (50 + 50)	1. **Internship + Presentation -** 6 credits 2.**Research Methodology & Project** – 6 credits

M. COM. CURRICULUM STRUCTURE
(COURSE WORK AND RESEARCH)

SEMESTER I

Sl. No.	Subjects	Paper Code	Total Marks	Credit Points
1	Advanced Strategic Management	**MCOM2611C**	**100**	**5**
2	Advanced Strategic Financial Management	**MCOM2612C**	**100**	**5**
3	Organizational Change and Development	**MCOM2613C**	**100**	**5**
4	Economics for Managers	**MCOM2614E**	**100**	**5**
	TOTAL		**400**	**20**

SEMESTER II

Sl. No.	Subjects	Paper Code	Total Marks	Credit Points
1	Advanced Strategic Marketing Management	**MCOM2621C**	**100**	**5**
2	Strategic Cost and Performance Management	**MCOM2622C**	**100**	**5**
3	Taxation for Business Decisions	**MCOM2623C**	**100**	**5**
4	Statistics & Quantitative Techniques for Business Decisions	**MCOM2624E**	**100**	**5**
	TOTAL		**400**	**20**

SEMESTER III
(ACCOUNTING & FINANCE)

Sl. No.	Subjects	Proposed Paper Code	Total Marks	Credit Points
1	AI in Business & Business Analytics	**MCOM2631C**	**100**	**5**
2	Advanced Corporate Accounting and Reporting (50 + 50)	**MCOM2632F**	**100**	**5**
3	Advanced Auditing and Assurance & Sustainability (50 + 50)	**MCOM2633F**	**100**	**5**
4	Advanced Security Analysis and Portfolio Management (50 +50)	**MCOM2634F**	**100**	**5**
	TOTAL		**400**	**20**

SEMESTER III

(MARKETING)

Sl. No.	Subjects	Proposed Paper Code	Total Marks	Credit Points
1	AI in Business & Business Analytics	**MCOM2631C**	**100**	**5**
2	Customer Relation Management and Sustainability (50 + 50)	**MCOM2632M**	**100**	**5**
3	Supply Chain Management and Digital Marketing (50 + 50)	**MCOM2633M**	**100**	**5**
4	Brand Management & Agro Marketing (50+50)	**MCOM2634M**	**100**	**5**
	TOTAL		**400**	**20**

SEMESTER IV

(ACCOUNTING & FINANCE & MARKETING)

Sl. No.	Subjects	Proposed Paper Code	Total Marks	Credit Points
1	Advanced Research Designs and Tools (Theory- 50 + Practical- 50)	**MCOM2641R**	**100**	**6**
2	Internship + Presentation	**MCOM2642R**	**100**	**6**
3	Dissertation	**MCOM2643R**	**200**	**12**
	TOTAL		**400**	**24**

M. COM. CURRICULUM STRUCTURE
(COURSE WORK)

SEMESTER I

Sl. No.	Subjects	Paper Code	Total Marks	Credit Points
1	Advanced Strategic Management	MCOM2611C	100	5
2	Advanced Strategic Financial Management	MCOM2612C	100	5
3	Organizational Change and Development	MCOM2613C	100	5
4	Economics for Managers	MCOM2614E	100	5
	TOTAL		400	20

SEMESTER II

Sl. No.	Subjects	Paper Code	Total Marks	Credit Points
1	Advanced Strategic Marketing Management	MCOM2621C	100	5
2	Strategic Cost and Performance Management	MCOM2622C	100	5
3	Taxation for Business Decisions	MCOM2623C	100	5
4	Statistics & Quantitative Techniques for Business Decisions	MCOM2624E	100	5
	TOTAL		400	20

SEMESTER III
(ACCOUNTING & FINANCE)

Sl. No.	Subjects	Proposed Paper Code	Total Marks	Credit Points
1	AI in Business & Business Analytics	MCOM2631C	100	5
2	Advanced Corporate Accounting and Reporting (50 + 50)	MCOM2632F	100	5
3	Advanced Auditing and Assurance & Sustainability (50 + 50)	MCOM2633F	100	5
4	Advanced Security Analysis and Portfolio Management (50 +50)	MCOM2634F	100	5
	TOTAL		400	20

SEMESTER III
(MARKETING)

Sl. No.	Subjects	Proposed Paper Code	Total Marks	Credit Points
1	AI in Business & Business Analytics	**MCOM2631C**	**100**	**5**
2	Customer Relation Management and Sustainability (50 + 50)	**MCOM2632M**	**100**	**5**
3	Supply Chain Management and Digital Marketing (50 + 50)	**MCOM2633M**	**100**	**5**
4	Brand Management & Agro Marketing (50+50)	**MCOM2634M**	**100**	**5**
	TOTAL		**400**	**20**

SEMESTER IV
(ACCOUNTING & FINANCE)

Sl. No.	Subjects	Proposed Paper Code	Total Marks	Credit Points
1	International Business & Policy Making	**MCOM2641C**	**100**	**6**
2	Derivative and Risk Management	**MCOM2643R**	**100**	**6**
3	Internship + Presentation	**MCOM2642R**	**100**	**6**
4	Research Methodology & Project	**MCOM2644C**	**100**	**6**
	TOTAL		**400**	**24**

SEMESTER III
(MARKETING)

Sl. No.	Subjects	Proposed Paper Code	Total Marks	Credit Points
1	International Business & Policy Making	**MCOM2641C**	**100**	**6**
2	Retail Management & Social and Ethical Marketing (50 + 50)	**MCOM2643M**	**100**	**6**
3	Internship + Presentation	**MCOM2642R**	**100**	**6**
4	Research Methodology & Project	**MCOM2644C**	**100**	**6**
	TOTAL		**400**	**24**

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Postgraduate and Research Department of Commerce
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2026

M.COM SYLLABUS

Semester: I	
Course Title: ADVANCED STRATEGIC MANAGEMENT	
Course Code: MCOM2611C	**Credits: 5**
Classes/week: 4	**Total marks: 100**
Theory/Practical/Composite: Theory	**Category: DSC**
No. of Units: 5	**No of Modules: 1**

COURSE OVERVIEW:

The primary objective of this course is to deepen students' understanding of key theories and frameworks in strategic management while equipping them with practical insights for developing effective organizational strategies. Although foundational theories continue to shape strategic thinking, the discipline also evolves to address the challenges of an increasingly globalized, complex, and dynamic business environment. Accordingly, the course provides a comprehensive perspective by integrating contemporary strategic approaches with enduring core principles that remain relevant across diverse organizational contexts.

COURSE OUTCOME:

1. Demonstrate a comprehensive understanding of strategic management concepts, including strategy formulation, planned and emergent strategies, and industry analysis.
2. Analyse the internal and external business environment to deal with globalised Digital & highly regulated world.
3. Assess various growth strategies including diversification, mergers and acquisitions, strategic alliances, and internationalisation for organizational expansion.
4. Examine emerging business models and innovation approaches, including Design Thinking, to address future business challenges.
5. Demonstrate strategic leadership capabilities by managing change, leading high-performance teams, and guiding organisations towards sustainable growth and new paradigms.

SYLLABUS

Unit/Module with topic name	Content	Number of Classes	CO Mapping	Cognitive Level
I. An Introduction to Strategy Formulation	▪ Introduction to Strategy ▪ Strategic Consulting and Strategic Planning ▪ Planned vs Emergent Strategy ▪ Environmental Uncertainty & Strategic Planning ▪ Relation with Strategy & Board Involvement ▪ Industry Analysis	**6**	CO1, CO3	K1, K2, K4
II. Competitive Advantage and Competitive Strategy	▪ Firm Resources and Capabilities (RBV, VRIO) ▪ Value Creation & Value Chain ▪ Competitive Advantage ▪ Competitive Strategy ▪ Business Strategy in a Globalised Digital & Highly Regulated World (Porter's Five Forces, Dynamic Capabilities	**10**	CO2, CO3	K3, K4

		Framework, Integration–Responsiveness Framework, Business Model Canvas) ▪ Digital disruption			
III.	**Growth Strategies**	▪ Corporate Diversification Strategy ▪ Achieving Growth Through Acquisitions ▪ Making Strategic Alliances Work ▪ Internationalisation Strategies	**6**	CO1, CO3	K2, K3, K4
IV.	**Strategy Implementation and Innovation**	▪ Balanced Scorecard ▪ Strategy and Organisational Structure ▪ Strategy and Organisational Culture ▪ Business Models of the Future ▪ Introduction to Design Thinking Philosophy	**6**	CO2, CO4	K2, K3, K5
V.	**Strategic Leadership**	▪ Strategic Leadership and Change Management ▪ Leading High-Performance Teams ▪ Leading Organisations into a New Paradigm/Growth Strategies	**4**	CO3, CO5	K1, K3, K4

NOTE: Case Studies as relevant to the curriculum to be included unit-wise

TEXT BOOKS

1. Srinivasan R. (2020) Strategic Management: The Indian Context, PHI.
2. Dutta, Sumanta (2026) Strategic Management (third Ed.), Bharti Publication, New Delhi.
3. David, Fred R., *et al.* (2024) Strategic Management: Concepts and Cases (18th Edition) (paperback), Pearson Education.
4. Saha, Biswatosh & Parthasarathi Banerjee, *et al.* (2011) Strategic Thinking: Explorations around Conflict and Cooperation, SAGE Response.
5. Roberto S. Vassolo, Natalia Weisz, Benjamin Laker (2024) Advanced Strategic Management, Springer Nature.

WEB RESOURCES

1. https://onlinecourses.nptel.ac.in/noc25_mg129/preview
2. https://iimbx.iimb.ac.in/catalog/advanced-corporate-strategy/

COURSE OUTCOMES (CO) AND COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive levels based on Bloom's Taxonomy Level
CO1	Demonstrate a comprehensive understanding of strategic management concepts, including strategy formulation, planned and emergent strategies, and industry analysis.	**K1(Remember)** **K2** (**Understand)** **K4(Analyse)**
CO2	Analyse the internal and external business environment to deal with globalised Digital & highly regulated world.	**K3 (Apply)** **K4(Analyse)**
CO3	Assess various growth strategies including diversification, mergers and acquisitions, strategic alliances, and internationalisation for organizational expansion.	**K2** (**Understand)** **K3 (Apply)** **K4(Analyse)**
CO4	Examine emerging business models and innovation approaches, including Design Thinking, to address future business challenges.	**K2** (**Understand)** **K3 (Apply)** **K5 (Evaluate)**
CO5	Demonstrate strategic leadership capabilities by managing change, leading high-performance teams, and guiding organisations towards sustainable growth and new paradigms.	**K1(Remember)** **K3 (Apply)** **K4 (Analyse)**.

M.COM SYLLABUS

Semester: I	
Course Title: ADVANCED STRATEGIC FINANCIAL MANAGEMENT	
Course Code: MCOM2612C	**Credits: 5**
Classes/week: 6	**Total marks: 100**
Theory/Practical/Composite: Theory	**Category: DSC**
No. of Units: 5	**No of Modules: 1**

COURSE OVERVIEW:

This course focuses on advanced topics that are essential for strategic decision-making in a dynamic business environment. Key areas include investment decisions under uncertainty, business valuation, mergers and acquisitions, and financial innovations like securitization. The course integrates theory with practical applications and real-world examples to equip students with the analytical tools required to solve complex financial problems and create long-term value for firms.

COURSE OUTCOME:

1. Explain the role of the CFO and the interface between financial policy and strategic management in creating long-term value for the firm.
2. Evaluate complex investment decisions under uncertainty using advanced capital budgeting techniques such as simulation, sensitivity analysis, and real options.
3. Assess the financial and strategic implications of business valuation and its applications in mergers, acquisitions, and corporate restructuring, including integration strategies.
4. Demonstrate an understanding of securitization, its mechanism, benefits, risks, and relevance in the evolving financial ecosystem.

SYLLABUS

Unit/Module with topic name	Content	Number of Classes	CO Mapping	Cognitive Level
I. Introduction to Financial Policy and Corporate Strategy	▪ Advanced role of the CFO in value creation and strategic leadership ▪ Strategic decision-making frameworks and tools ▪ Interface of financial policy and strategic management ▪ Balancing financial goals with sustainable growth and stakeholder interests	**8**	CO1	K1, K2
II. Advanced Capital Budgeting	▪ Time Value of Money ▪ Complex investment scenarios: differing project lives, investment timing ▪ Capital budgeting under risk and uncertainty ▪ Risk analysis tools: sensitivity & scenario analysis, and decision tree analyses ▪ Project selection under risk: certainty equivalent & Risk Adjusted Discount Rate (RADR) ▪ Replacement decisions and capital rationing ▪ Adjusted Present Value (APV) approach	**22**	CO2	K1, K4, K5

		▪ Project planning and evaluation			
III.	**Business Valuation**	▪ Conceptual Framework of Valuation ▪ Approaches/ Methods of Valuation - a) Assets Based Valuation Model, b) Earning Based Models, c) Cash Flow Based Models, and d) Measuring Cost of Equity using Capital Asset Pricing Model (CAPM), Arbitrage Pricing Theory and Estimating Beta of an unlisted company. ▪ Relative Valuation - Steps involved in Relative Valuation, Equity Valuation Multiples and Enterprise Valuation Multiple ▪ Other Approaches to Value Measurement - Economic Value Added (EVA), Market Value Added (MVA) and Shareholder Value Analysis (SVA)	**20**	CO3	K3, K4, K5
IV.	**Corporate Restructuring**	▪ Rationale and forms of M&A ▪ Financial framework for M&A ▪ Valuation of M&As ▪ Relative Valuation: price to fundamental multiples, EV/EBITDA multiple ▪ Takeover defences, reverse mergers ▪ Divestitures: partial sell-offs, demergers, carve-outs ▪ Ownership restructuring: going private, going private, management buyouts (MBOs) / leveraged buyouts (LBOs) ▪ Unlocking value through restructuring	**12**	CO3	K3, K4, K5
V.	**Securitization**	▪ Introduction and concept of securitization ▪ Benefits and key participants ▪ Mechanism and structure ▪ Risks and challenges ▪ Tokenization as a modern financial innovation	**8**	CO4	K1, K2
NOTE: Case Studies as relevant to the curriculum to be included unit-wise					

TEXT BOOKS
1. M.Y. Khan & P.K. Jain – Financial Management, TMH 2. R.P. Rustagi – Financial Management, Taxman 3. Van Horne – Fundamentals of Financial Management, PHI 4. P. Chandra – Financial Management, TMH 5. I.M. Pandey – Financial Management, Vikas
SUGGESTED READINGS
1. Van Horne – Financial Management & Policy, Pearson 2. Copeland, Weston & Shastri – Financial Theory and Corporate Policy, Pearson
WEB RESOURCES
1. https://elibrary.in.pearson.com
2. www.icai.org
3. www.researchgate.net
4. www.accaglobal.com

COURSE OUTCOMES (CO) AND COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive levels based on Bloom's Taxonomy Level
CO1	Explain the role of the CFO and the interface between financial policy and strategic management in creating long-term value for the firm.	**K1(Remember)** **K2 (Understand)**
CO2	Evaluate complex investment decisions under uncertainty using advanced capital budgeting techniques such as simulation, sensitivity analysis, and real options.	**K1(Remember)**, **K4 (Analyse)** **K5 (Evaluate)**
CO3	Assess the financial and strategic implications of business valuation and its applications in mergers, acquisitions, and corporate restructuring, including integration strategies.	**K3 (Apply)** **K4 (Analyse)** **K5 (Evaluate)**
CO4	Demonstrate an understanding of securitization, its mechanism, benefits, risks, and relevance in the evolving financial ecosystem.	**K1(Remember)** **K2 (Understand)**

M.COM SYLLABUS

Semester: I	
Course Title: ORGANIZATIONAL CHANGE AND DEVELOPMENT	
Course Code: MCOM2613C	**Credits: 5**
Classes/week: 6	**Total marks: 100**
Theory/Practical/Composite: Theory	**Category: DSC**
No. of Units: 5	**No of modules: 1**

COURSE OVERVIEW:

This course introduces students to the fundamentals of organizational structure and design. Students are familiarized with the concept, type, drivers, barriers and process of change and change management. With a grounding in organizational and change theory, they are exposed to the domain of organizational development (OD) – the concepts involved, the process, the diagnostic process and tools. Four facets of OD interventions, namely, human process interventions, techno structural interventions, human resource management interventions and strategic are examined with emphasis on select intervention activities in each of the facets.

COURSE OUTCOME:

1. Define organization, organizational structure and organizational design. Classify organizations according to their structures. Compare between alternative organizational structures and designs, evaluate their strengths and weaknesses and judge their suitability under different circumstances.
2. Describe the nature of organizational change, examine the drivers of change and classify change into relevant classificatory schema. Explain and analyse the resistance to change, describe and apply alternative models of change management in initiating and implementing organizational change.
3. Define organizational development (OD), recognize the need, features, goals and assumptions of OD. Explain the processes of action research in OD, organizational life cycle and phases of OD.
4. Explain the organizational diagnostic process cycle and examine the areas of measurement for organizational diagnosis. Explain and evaluate the situational efficacy of different diagnostic tools.
5. Explain human process intervention and human resource management (HRM) interventions. Examine specific human process interventions and HRM interventions and develop such intervention for effecting transformational change.
6. Explain techno structural interventions and strategic interventions. Examine specific techno structural interventions and strategic interventions and develop such intervention for effecting transformational change.

SYLLABUS

Unit/Module with topic name	Content	Number of Classes	CO Mapping	Cognitive Level
I. Organisational System, Structure and Design	▪ Concept and Definition of an Organization ▪ Systems view of an organization – Open Systems View ▪ Organizational structure – Concept, Levels (Strategic, Tactical and Operational) ▪ Typology of Organization Structures: Functional, Divisional, Project, Matrix, and Agile Structures, Mintzberg's Typology of Organization Structure ▪ Organizational Design – Mechanistic and Organic Designs.	**10**	**CO1**	**K2**

II.	**Organisational Change Management**	▪ Nature of Organizational Change ▪ Drivers of Organizational Change ▪ Change Typology ▪ Resistance to Change - Individual-level, Group-level, Organizational-level and Industry-level Factors ▪ Managing Resistance to Change ▪ Change Management Models: Kurt Lewin's 3 Phase (Force Field Analysis) Model, Kotter's 8 step Model, ADKAR Model	**15**	**CO2**	**K4**
III.	**Introduction to Organisational Development**	▪ Definition and Concept ▪ Need for OD ▪ Features of OD ▪ Goals of OD ▪ Assumptions of OD ▪ Development of OD in India ▪ Action Research Process ▪ Organizational Life Cycle Analysis ▪ Role of OD Consultant ▪ Phases in the OD Process (Overview)	**10**	**CO3**	**K4**
IV.	**Organisational Diagnosis**	▪ Concept and Objectives of Organizational Diagnosis ▪ Diagnostic Cycle ▪ Forms of organizational diagnostics ▪ Organizational Analysis for Diagnosis ▪ Areas of Measurement for Organizational Analysis – Attitudes to work, Organizational Commitment, Organizational Climate ▪ Diagnostic Tools – Surveys/Questionnaires, Interviews, Observation, Assessment Centres	**10**	**CO4**	**K3**
V.	**OD Interventions**	▪ (a) Human Process Interventions: Interpersonal and group process interventions, Team Building ▪ (b) Techno-structural Interventions: Restructuring organizations, Work design, Total Quality Management ▪ (c) Human Resource Management Interventions: Performance management,	**20**	**CO5**	**K5**

	developing talent, Managing Workforce Diversity and Wellness ▪ (d) Strategic Interventions: Transformational Change, Integrated Strategic Change Process, Organizational Design			

NOTE: Case Studies as relevant to the curriculum to be included unit-wise.
TEXT BOOKS
1.Thomas G. Cummings & Christopher G. Worley – Organisation Development & Change (9th Edition), South-Western CENGAGE Learning
2.Uhl-Bien, Schermerhorn Jr. and Osborn (Adapted by Sanket Sunand Das) - Organizational Behaviour (An Indian Adaptation), 13th Edition (2021), Wiley
3.Dipak Kumar Bhattacharyya - Organisational Change and Development, Oxford University Press
SUGGESTED READINGS:
1. Wendell L. French & Cecil H. Bell, Jr. – Organization Development (4th Edition), PHI (Reference Book)
2.R. G. Priyadarshini – Organizational Change and Development, 1st Edition (2015), CENGAGE Learning (Reference Book)
3. Gareth R. Jones and Mary Mathew – Organizational Theory, Design and Change, 7th Edition, Pearson (Reference Book)
4.Jena, L. K., & Pradhan, S. (2018). Conceptualizing and validating workplace belongingness scale. *Journal of Organizational Change Management*, *31*(2), 451-462.
WEB RESOURCES:
1.SWAYAM Course (NPTEL, IIT Mumbai) on Organizational Development and Change in the 21st Century https://onlinecourses.nptel.ac.in/noc20_mg56/preview
2.NPTEL Course Module on Planned Change Introduction to OD https://archive.nptel.ac.in/content/storage2/courses/122106032/Pdf/6_3.pdf
3.Organizational Development and Human Resource Development in India: A Historical Perspective - Extracts from the Keynote speech presented by Dr. T.V. Rao at the 6th AODN held in Nanjing, China on October 23, 2011. https://iimidr.ac.in/wp-content/uploads/2019/12/v2012-v3issue4-Organizational-Development-and-Human.pdf

COURSE OUTCOMES (CO) AND COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive levels based on Bloom's Taxonomy Level
CO1	Define organization, organizational structure and organizational design. Classify organizations according to their structures. Compare between alternative organizational structures and designs, evaluate their strengths and weaknesses and judge their suitability under different circumstances.	**K1** (Remember), **K2** (Understand), **K5** (Evaluate)
CO2	Describe the nature of organizational change, examine the drivers of change and classify change into relevant classificatory schema. Explain and analyse the resistance to change, describe and apply alternative models of change management in initiating and implementing organizational change.	**K2** (Understand), **K3** (Apply), **K4** (Analyse)
CO3	Define organizational development (OD), recognize the need, features, goals and assumptions of OD. Explain the processes of action research in OD, organizational life cycle and phases of OD.	**K1** (Remember), **K2** (Understand)
CO4	Explain the organizational diagnostic process cycle and examine the areas of measurement for organizational diagnosis. Explain and evaluate the situational efficacy of different diagnostic tools.	**K2** (Understand), **K5** (Evaluate)
CO5	Explain human process intervention and human resource management (HRM) interventions. Examine specific human process interventions and HRM interventions and develop such intervention for effecting transformational change.	**K2** (Understand), **K6** (Create)
CO6	Explain technostructural interventions and strategic interventions. Examine specific technostructural interventions and strategic interventions and develop such intervention for effecting transformational change.	**K2** (Understand), **K6** (Create)

M.COM SYLLABUS

Semester: I	
Course Title: ECONOMICS FOR MANAGERS	
Course Code: MCOM2614E	**Credits: 5**
Classes/week: 4	**Total marks: 100**
Theory/Practical/Composite: Composite	**Category: DSE**
No. of Units: 8	**No of Modules: 2**

MODULE I (50 MARKS)

COURSE OVERVIEW:

The course introduces students to a master's level conceptual framework about economics with a managerial perspective. In the real-world scenario, the students are required to often apply basic but integral knowledge of economics. This course aims to cover the important aspects of economics appropriate for managerial level application. Both micro level and macro level economics have been covered in the course content.

COURSE OUTCOME:

1. Grasp concepts of costs, demand, revenues, market structures and pricing decisions.
2. Understand the productive abilities of a firm and the importance of outsourcing.
3. Develop knowledge on the market structures existing globally and competitive analysis.
4. Understand the impact of continuous growth and innovation.
5. Understand the concept of market failure with asymmetric information.

SYLLABUS

Unit/Module with topic name	Content	Number of Classes	CO Mapping	Cognitive levels based on Bloom's Taxonomy Level
I. Economic Concepts	▪ Concepts of Demand and Supply; Market Equilibrium; Elasticity of Demand – Price, Cross and income elasticities.	**4**	CO1	K1, K2, K4
II. Horizontal and Vertical Boundaries of the Firm	▪ Definition of economies of scale and scope ▪ Sources of scale economics and diseconomies in production – The learning curve. ▪ Make vs. buy decision.	**8**	CO2	K1, K2, K3, K4, K5
III. Market Analysis	▪ Decision making in the context of Monopolistic Competition ▪ Oligopoly: Collusive vs. non-collusive ▪ Strategic Investment as barrier to entry – Games and equilibrium.	**10**	CO3, CO4	K1, K2, K3, K4
IV. Issues on Market failure and policy instruments	▪ Public goods, Common property resources and Externalities ▪ Quality uncertainty and the market for lemons	**8**	CO5	K1, K2, K3, K5

	▪ Insurance market and adverse selection ▪ Market signaling – Problem of Moral hazard.			

NOTE: Case Studies as relevant to the curriculum to be included unit-wise.

TEXT BOOKS

1. Davis Besanko, David Dranove, Mark Shanley: Economics of strategy (John Wiley & Sons, Inc.)
2. Pindyck and Rubinfeld: Microeconomics (Pearson Education)
3. Hal. R. Varian: Intermediate Microeconomics

COURSE OUTCOMES (CO) AND COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive levels based on Bloom's Taxonomy Level
CO1	Grasp concepts of costs, demand, revenues, market structures and pricing decisions.	**K2 (Understand)**
CO2	Understand the productive abilities of a firm and the importance of outsourcing.	**K5 (Evaluate)**
CO3	Develop knowledge on the market structures existing globally and competitive analysis.	**K4 (Analyse)**
CO4	Understand the concept of market failure with asymmetric information.	**K3 (Apply)** **K5 (Evaluate)**

MODULE II (50 MARKS)

COURSE OVERVIEW:

This course introduces economic analysis of aggregate employment, income, and prices. Topics include major schools of macroeconomics; aggregate supply and demand; economic measures, fluctuations, exchange rate dynamics; money and banking and inflation; open-economy macro-economics.

COURSE OUTCOME:

1. Understand the macro foundations of economic policies.
2. Understand the types of economic shocks and its effects in short and run growth potentials.
3. Analyze the dynamics of international crisis leading to economic fluctuations.
4. Framing of open economy macro-economic policies to ensure stability and resilience.

SYLLABUS

Unit/Module with topic name	Content	Number of Classes	CO Mapping	Cognitive levels based on Bloom's Taxonomy Level
I. Macroeconomic Fundamentals	▪ Concepts of GDP, NI, GDP deflator and price index - distinction between real and nominal GDP with reference to price indexes ▪ Income-expenditure and saving ▪ Investment identity in a closed and open economy ▪ Income – expenditure modes of economic fluctuations;	4	CO1	K1, K2, K3, K4, K5

	▪ Sources of Economic Growth; Green Accounting.			
II. IS–LM model of economic fluctuations	▪ Output market equilibrium and the IS curve – Shifts of the IS curve ▪ Money market equilibrium and the LM curve – Shifts of the LM curve ▪ Fiscal and monetary instruments and policy impacts in the IS-LM model. ▪ Explanation of Financial crisis using IS-LM framework.	8	CO1, CO2	K1, K2, K3, K4, K5
III. AD-AS Model, Inflation and Unemployment	▪ Aggregate Demand and Aggregate Supply ▪ Inflation and Unemployment: Derivation of Phillips curve from the AS curve ▪ Demand-pull and cost-push inflation – Disinflation and sacrifice ratio ▪ Seigniorage and Inflation Tax; ▪ Painless disinflation – Flexible Inflation Targeting Framework.	10	CO2, CO3, CO4	K1, K2, K4, K5
IV. Open Economy Macroeconomics	▪ Balance of Payment – Exchange Rate: Fixed and Flexible; ▪ Exchange rate policy: Hedging and Arbitrage; Mundell- Fleming Model.	8	CO5	K2, K4, K5

NOTE: Case Studies as relevant to the curriculum to be included unit-wise

TEXT BOOKS

1. Mankiw, N.G: Macroeconomics (Worth Publishing).
2. Robert J. Gordon: Macroeconomics (Pearson).
3. Soumyen Sikdar: Principles of Macroeconomics (Oxford).
4. Mankiw and Mark P. Taylor: Economics, Fifth Edition, Chapter 32. (Cengage).
5. United Nations (2021). System of Environmental-Economic Accounting – Ecosystem Accounting (SEEA EA). Statistical Papers Series F No. 124. ST/ESA/STAT/SER.F/124. New York: United Nations.

WEB RESOURCES

1.https://www.rbi.org.in/Scripts/BS_ViewBulletin.aspx

2.https://www.indiabudget.gov.in/economicsurvey/

COURSE OUTCOMES (CO) AND COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive levels based on Bloom's Taxonomy Level
CO1	Grasp concepts of macroeconomic concepts	**K2 (Understand)**
CO2	Understand the root cause of economic fluctuations within the framework of IS-LM Model	**K2 (Understand)**
CO3	Develop knowledge on AD-AS model in explaining inflation and unemployment dynamics	**K4 (Analyse)**
CO4	Understand the impact of economic shocks on real and monetary sectors	**K2 (Understand)**
CO5	Understand the dynamics of open economy macroeconomics	**K2 (Understand)**