



S P Mandali's
R. A. PODAR COLLEGE OF COMMERCE AND ECONOMICS
(EMPOWERED AUTONOMOUS)
Matunga, Mumbai-400019

Syllabus and Question paper pattern
for
Master of Commerce (International Business)
M. Com. (IB) Programme

Syllabus as per the National Education Policy 2020
To be implemented from Academic Year 2026- 2027

College Website: www.rapodar.ac.in



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Syllabus and Question paper pattern
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Master of Commerce (International Business)
M. Com. (IB) Programme

Syllabus as per the National Education Policy 2020
To be implemented from Academic Year 2026- 2027

Semester I & II

Syllabus as per National Education Policy 2020
To be implemented for Academic Year 2026-2027

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POST GRADUATE PROGRAM OUTCOMES:

Program Outcome No.	Description
PO 1	Learners will acquire advanced knowledge in accounting principles, financial reporting, and taxation policies
PO 2	Learners will master the effective communication of complex financial information to diverse stakeholders through oral and written means
PO 3	Learners will develop critical thinking skills to analyze financial statements, interpret accounting regulations, and propose strategic financial solutions.
PO 4	Learners will apply accounting principles to solve real-world financial challenges and make informed business decisions.
PO 5	Learners will employ analytical reasoning to interpret financial data, assess business performance, and support strategic planning.
PO 6	Learners will excel in conducting advanced research in accounting, showcasing proficiency in data collection, analysis, and interpretation.
PO 7	Learners will collaborate effectively with interdisciplinary teams to address complex accounting issues and achieve organizational goals.
PO 8	Learners will apply scientific reasoning to evaluate and propose innovative financial strategies and models.
PO 9	Learners will engage in reflective thinking, identifying areas for improvement and continuous learning in the field of accountancy.
PO 10	Learners will leverage digital tools for effective access, evaluation, and synthesis of financial information.
PO 11	Learners will take initiative in ongoing professional development, engaging in self-directed learning to stay updated with evolving accounting standards.
PO 12	Learners will demonstrate multicultural competence, showing sensitivity to diverse cultural perspectives in the global business environment.
PO 13	Learners will exhibit a strong ethical foundation, making decisions with integrity and considering the societal impact of financial practices.
PO 14	Learners will showcase leadership qualities, being capable of guiding financial teams and contributing to organizational success.
PO 15	Learners will recognize the importance of continuous learning, adapting to advancements in the field of accountancy throughout their professional careers.

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PROGRAM SPECIFIC OBJECTIVES

Program Specific objectives No.	Description
PObj 1	Identify and recall fundamental concepts of international business, geopolitics, and global trade networks.
PObj 2	Explain the interrelationships between global trade policies, international finance, and cross-cultural management.
PObj 3	Apply entrepreneurial skills in startup management and innovative product development to address business challenges.
PObj 4	Examine sustainability issues and ethical accounting practices to evaluate their impact on decision-making.
PObj 5	Design integrated global marketing strategies, including international social media campaigns, for diverse markets.
PObj 6	Assess financial decision-making models using principles of international finance in global contexts.
PObj 7	Implement modern supply chain and sourcing strategies, including cold chain innovations, to optimize logistics.
PObj 8	Critically analyze business challenges using appropriate research methodologies, tools, and ethical practices.
PObj 9	Engage in field projects or on-job training to apply theoretical knowledge in practical business settings.
PObj 10	Integrate multidisciplinary knowledge to develop innovative, sustainable, and ethically responsible business solutions for global competitiveness.

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PROGRAM SPECIFIC OUTCOMES :

Program Specific Outcome No.	Description
PO 1	Apply concepts of international business, geopolitics, and global trade networks to analyze and solve real-world business problems.
PO 2	Develop entrepreneurial skills through startup management and new product development for innovative business solutions.
PO 3	Integrate sustainability and ethical accounting practices into business decision-making processes.
PO 4	Utilize global marketing strategies including international social media marketing and cross-cultural management for diverse markets.
PO 5	Demonstrate financial decision-making abilities using principles of international finance in global business environments.
PO 6	Apply modern supply chain and sourcing strategies including cold chain innovations and global sourcing specialization.
PO 7	Conduct research using appropriate methodologies, tools, and ethical practices to address business challenges.
PO 8	Gain practical exposure through field projects or on-job training to enhance professional competence and industry readiness.

Master of Commerce (International Business)
M. Com. (IB) Programme
Syllabus as per National Education Policy 2020
Course Structure
M. Com. (IB) (Level 6)
(To be implemented from Academic Year 2026-27)

No of Courses	Course Code	Semester I	Credits	No of Courses	Course Code	Semester II	Credits
1		Major (08 credits)		1		Major (08 credits)	
1.A		Mandatory		1.A		Mandatory	
1.A.a		International Business Management	04	1.A.a		Startup Management	04
1.A.b		New Product Development	04	1.A.b		Sustainability Accounting	04
1.B		Major Related Elective (08 credits) (Any Two)		1.B		Major Related Elective (08 credits) (Any Two)	
1.B.a		International Social Media Marketing	04	1.B.a		Cross Cultural Management	04
1.B.b		Geo Politics and Global Trade Networks	04	1.B.b		Global Product and Sourcing Specialization	04
1.B.c		International Finance	04	1.B.c		Cold Chain 4.0 Leveraging Innovation	04
2		Research Methodology (06 credits)		2		On Job Training/ Field Project (06 Credits)	
2.A.a		Research Methodology	04	2.A.a		Research Project/ On Job Training/ Field Project	06
2.A.b		Research Ethics & Academic Writing	02				
TOTAL CUMULATIVE CREDITS			22	TOTAL CUMULATIVE CREDITS			22

Syllabus of courses of Master of Commerce (International Business)**M. Com. (IB) Programme****(With effect from the Academic Year 2026-2027)****1. Major****1.A.a International Business Management (4 Credits)****Semester I**

1. Major	
1.A.a International Business Management (4 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	To familiarize the students with the concepts, functions and practices of international business.
CObj 2	To enable them get global perspective on issues related to business
Course Outcomes:	
COut 1	Engaging in international business allows companies to diversify revenue streams, reducing dependence on a single market.
COut 2	Understanding different cultures and business practices fosters better international relationships and successful negotiation strategies.
COut 3	Diversifying operations across multiple countries can help spread risk and minimize the impact of economic or political instability in specific regions.

Modules at a Glance

International Business Management		
Module No.	Modules	No. of Lectures
1.	Introduction to International Business	15
2.	International Business Environment and International Institution	15
3.	International Financial Environment	15
4	Emerging Issues in International Business Environment	15
Total No. of Lectures:		60

	Modules/ Units
	Introduction to International Business and International Institutions
	Importance, Nature and Scope of International Business; Modes of Entry into International Business, EPRG Framework, Internationalisation Process. Globalisation: Meaning, Implications, Globalisation as a Driver of International Business. The Multinational Corporations (MNCs) – Evolution, Features and Dynamics of the Global Enterprises. Consequences of Economic Globalisation, Reverse Globalisation. WTO, IMF, World Bank, UNCTAD.
	International Business Environment and emerging issues
	Political Economy of International Business, Economic and Political Systems, Legal Environment, Cultural Environment, Technological Environment. Growing Concern for Ecology, Digitalisation; Outsourcing and Global Value Chains. Labour and Other Environmental Issues, Impact of Pandemic COVID-19 on International Trade.
	International Financial Environment
	Foreign Investments - Pattern, Structure and Effects. Theories of Foreign Direct Investment, Traditional and Modern Theories of FDI, Modes of FDI - Greenfield, Brownfield Investments, Mergers and Acquisitions, Motives of FDI, FDI Contrasted with FPI. Basics of Forex Market.
	International Trade concepts and trends in international trade of India
	Concept and Significance of Balance of Payments, Current and Capital Account Components. Introduction to the Basic Concept of IFRS. India's Balance of Payment and Balance of Trade Institutes supporting Foreign Trade: DGFT, EXIM Bank, ECGC, Export Promotion Councils, EPZ, EOU & SEZ.

Suggested Readings:

- Charles W Hill: International Business, TMH Publishing Company Ltd.
- Darrell Mahoney: International Business, Longman, 1998.
- Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.
- John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.
- John. J. Wild (et al): International Business, Prentice Hall of India, 2003.
- Michael Zinkata (et al): Global Business, Dryden Press 1988.
- Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.
- WTO Annual Reports, Geneva.
- WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.
- The International Business Environment – Sundaram & Black – Prentice Hall.
- World Resources & Trade - Khanna & Gupta.
- International Trade – Law & Practice – Motiwal & Awasthi.
- Legal Environment Today – Miller & Roger Leroy

International Business Management
EXAMINATION PATTERN
(Under Choice Based Credit, Grading and Semester System)
(With effect from Academic Year 2026-2027)

(Evaluation pattern)

Maximum Marks: 50

Duration: 2 Hours

Note: (1) all questions are compulsory, subject to internal choice.

(2) Figures to the right indicate full marks.

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for M.Com each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Reference Books:

- Charles W Hill: International Business, TMH Publishing Company Ltd.
- Darrell Mahoney: International Business, Longman, 1998.
- Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.
- John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.
- John. J. Wild (et al): International Business, Prentice Hall of India, 2003.
- Michael Zinkata (et al): Global Business, Dryden Press 1988.
- Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.
- WTO Annual Reports, Geneva.

Syllabus of courses of Master of Commerce (International Business)
M. Com. (IB) Programme
(With effect from the Academic Year 2026-2027)

1. Major

1.A.b New Product Development (4Credits)

Semester I

1. Major	
1.A.b New Product Development (4 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	Understand the theoretical foundations of new product and service development (NPD).
CObj 2	Develop the ability to identify and evaluate market opportunities
CObj 3	Learn systematic processes involved in converting ideas into commercially viable products/services.
CObj 4	Gain knowledge of processes used in product design, testing, and launch.
CObj 5	Build competency in preparing comprehensive marketing plans for new offerings.
Course Outcomes:	
COut 1	Explain key concepts, frameworks, and models of new product and service development.
COut 2	Identify and evaluate new product opportunities using structured methods.
COut 3	Apply the stages of the NPD process from ideation to commercialization.
COut 4	Design and develop marketing strategies for new products/services.
COut 5	Analyze post-launch performance and recommend improvements.

New Product Development		
Module No.	Modules	No. of Lectures
1.	Foundations of New Product & Service Development	15
2.	From Ideation to Pre-Launch	15
3.	Post-Launch Management and Organizational Processes	15
4	Global Marketing and Marketing Plan Architecture	15
Total No. of Lectures:		60

Modules at a Glance

Syllabus

Module No.	Modules
1	Foundations of New Product & Service Development
	● Introduction to New Product Development ● Importance and scope of NPD in modern business ● Concept of Consumer and Industrial NPD ● Theoretical foundations and models of NPD ● Types of new products and services ● Customer needs and market orientation ● Role of innovation in product/service development.
2	From Ideation to Pre-Launch
	● Idea generation techniques and sources of innovation ● Screening and evaluation of ideas ● Concept development and testing ● Product design and development process ● Prototype development and testing ● Business analysis and feasibility assessment ● Test marketing strategies
3	Post-Launch Management and Organizational Processes
	● Product launch strategies ● Market entry decisions ● Product life cycle management ● Post-launch review and performance measurement ● Managing product portfolios ● Organizational structures for NPD ● Cross-functional team coordination
4	Global Marketing and Marketing Plan Architecture
	● Difference between Domestic and International Marketing ● Global product development strategies ● Standardization vs adaptation in global markets ● Branding and positioning strategies ● Pricing, promotion, and distribution decisions ● Architecture of a marketing plan ● Developing a comprehensive marketing plan for new products/services ● Case studies and industry applications.

New Product Development**EXAMINATION PATTERN****(Under Choice Based Credit, Grading and Semester System)****(With effect from Academic Year 2026-2027)****(Evaluation pattern)****Maximum Marks: 50****Duration: 2 Hours****Note: (1) all questions are compulsory, subject to internal choice.****(2) Figures to the right indicate full marks.**

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Reference Book :

1. Product Design & Development by Ulrich and Eppinger, McGraw Hill India, 2017 reprint.
2. Product Strategy and Management by Baker and hart, Pearson India. 2nd Edition
3. Services Marketing by Lovelock, Wirtz and Chatterjee, Pearson India, 8th Edition
4. Product Design & Development by Ulrich and Eppinger, McGraw Hill India, 2017 reprint.

Syllabus of courses of Master of Commerce (International Business)**M. Com. (IB) Programme****(With effect from the Academic Year 2026-2027)****1. Major****1.B.a International Social Media Marketing (4 Credits)****Semester I**

1. Major Elective	
1.B.a International Social Media Marketing (4 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	Explain core concepts of marketing, digital marketing, and global social media marketing, including their evolution and significance in international business.
CObj 2	Analyze global social media platforms and trends, and compare their usage across different regions and industries.
CObj 3	Develop comprehensive global social media strategies with clear objectives using frameworks like SMART goals.
CObj 4	Evaluate international audiences and create customer personas using segmentation techniques and customer journey mapping.
CObj 5	Design engaging and culturally relevant content strategies, including multimedia formats and global content calendars.
CObj 6	
Course Outcomes:	
COout 1	Define and recall fundamental concepts of marketing, digital marketing, and social media marketing, including global platform categories and trends.
COout 2	Explain the role of social media in global business environments and interpret differences in platform usage across regions and cultures.
COout 3	Evaluate and select appropriate social media platforms, tools, and strategies for different global markets (B2B vs B2C, regional vs global).
COout 4	Analyze campaign performance using KPIs and analytics tools, and evaluate ROI across different regions.
COout 5	Execute global social media campaigns using tools, influencer collaborations, and real-time engagement strategies.
COout 6	Assess global challenges such as cultural sensitivity, legal compliance, and time-zone management, and propose appropriate solutions.

Modules at a Glance

International Social Media Marketing		
Module No.	Modules	No. of Lectures
1.	Foundations of Global Social Media Marketing	15
2.	Strategy Development for Global Markets	15
3.	Content Creation, Localization & Campaign Execution	15
4	Analytics, Optimization & Global Challenges	15
Total No. of Lectures:		60

Syllabus

Module No.	Modules
1	Foundations of Global Social Media Marketing
	Introduction to Marketing & Social Media: Concept of marketing, digital marketing & social media marketing, Evolution of social media in global business , Importance of international social media marketing Global Social Media Landscape: Global usage trends, Categories of social media platforms, Role of social media in businesses and non-profits International Marketing Concepts: Cross-border marketing and globalization, Benefits of global reach through social media, Challenges in international communication (language, culture, time zones) Overview of Global Platforms: Global platforms vs regional platforms, Platform dominance by geography (e.g., Western vs Asian markets), Differences between personal and business use.
2	Strategy Development for Global Markets
	Goal Setting & Strategic Planning: Defining business objectives (brand awareness, sales, engagement), SMART goals framework, Designing global social media strategies Audience Analysis & Segmentation: Understanding international audiences, Creating global customer personas, Cultural, demographic, and behavioral segmentation, Customer journey mapping across regions Platform & Channel Selection: Choosing appropriate platforms for different markets, B2B vs B2C platform strategies, Multi-platform vs region-specific strategies Team & Resource Planning: Role of local experts and content creators, Building international marketing teams, Managing global accounts and coordination
3	Content Creation, Localization & Campaign Execution
	Content Strategy for Global Audiences: Types of content (text, video,

	infographics, stories), Importance of multimedia in cross-cultural communication, Content calendar planning (global vs local) Localization vs Standardization: Localization vs translation, Adapting content to cultural nuances, Maintaining brand consistency globally Cultural Sensitivity & Ethical Marketing: Understanding cultural differences and taboos, Case studies of global campaign failures , Ethical considerations in international marketing Campaign Execution: Localized advertising strategies, Influencer and regional creator collaborations, Social media tools and ecosystem, Real-time engagement and community building
4	Analytics, Optimization & Global Challenges
	Social Media Analytics & KPIs: Key metrics: engagement, reach, conversions, CTR, Region-specific KPIs, Measuring ROI in global campaigns Data-Driven Decision Making: Social listening and sentiment analysis, Performance tracking across regions, Using analytics tools and dashboards Optimization Strategies: A/B testing across markets ,Adapting strategies based on data insights , SEO and mobile optimization for global audiences Challenges in International Social Media Marketing: Time zone management ,Legal and regulatory compliance, Platform restrictions and changes, Resource allocation and scalability

International Social Media Marketing**EXAMINATION PATTERN****(Under Choice Based Credit, Grading and Semester System)****(With effect from Academic Year 2026-2027)****(Evaluation pattern)****Maximum Marks: 50****Duration: 2 Hours****Note: (1) all questions are compulsory, subject to internal choice.****(2) Figures to the right indicate full marks.**

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Reference Book :

- Social Media Marketing: A Practitioner Guide – Philip Kotler, Svend Hollensen & Marc Oliver Opresnik
- The SAGE Handbook of Social Media Marketing – Tracy L. Tuten & Annmarie Hanlon (Editors)
- Social Media Marketing: Emerging Concepts and Applications – Githa Heggde & G. Shainesh

Syllabus of courses of Master of Commerce (International Business)**M. Com. (IB) Programme****(With effect from the Academic Year 2026-2027)****1. Major****1.B.b Geopolitics and Global Trade Networks (4 Credits)****Semester I**

1. Major	
1.B.b Geopolitics and Global Trade Networks (4 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	To understand the impact of geopolitics on global trade and logistics systems.
CObj 2	To analyze global trade corridors, supply chain strategies, and risks.
CObj 3	To explore digital transformation in logistics and governance frameworks.
CObj 4	To develop insights into future logistics trends, sustainability, and smart technologies.
CObj 5	To strengthen analytical ability in interpreting global trade disruptions and policy implications.
Course Outcomes:	
COut 1	Understand how geopolitical factors influence global trade routes, supply chains, and logistics decisions.
COut 2	Develop the ability to analyze global trade corridors, logistics strategies, and international trade agreements.
COut 3	Gain insights into risks related to maritime security, energy logistics, and global disruptions.
COut 4	Build knowledge of digital technologies like AI, blockchain, and IoT and their role in modern logistics systems.

MODULES AT A GLANCE

Geopolitics and Global Trade Networks		
Module No.	Modules	No. of Lectures
1.	Geopolitics of Global Trade and Supply Chains	15
2.	Digital Logistics Ecosystem and Governance	15
3.	Smart Technologies in Logistics Operations	15
4	Digital Trade, Sustainability and Future Logistics	15
Total No. of Lectures:		60

Syllabus

Module No.	Modules
1	Geopolitics of Global Trade and Supply Chains
	• Evolution of geopolitical influence on maritime trade routes, Strategic chokepoints: Suez, Panama, Hormuz, Malacca, Trade wars, sanctions, and export controls, Regional conflicts & shipping risk premiums, Logistics resilience under geopolitical disruption • Global Trade Corridors and Network Strategy Trade corridor economics (IMEC, INSTC, Belt & Road, DFC), Hub-and-spoke vs corridor-based logistics, Port competition & transshipment strategy, Role of FTAs in network realignment, Infrastructure diplomacy & logistics alliances • Maritime Security, Energy Logistics and Risks Piracy, terrorism & cyber threats in shipping, Naval protection & insurance implications, LNG, crude & strategic commodity logistics, Climate-driven shipping risks, War-risk insurance & freight
2	Digital Logistics Ecosystem and Governance
	• India's Global Logistics Strategy National Logistics Policy & Gati Shakti, India as supply-chain alternative to China, Port-led development & multimodal integration, Digital trade corridors & logistics diplomacy, Container manufacturing and shipping line initiatives • Digital Logistics Ecosystem Evolution from paper logistics to platform logistics, ULIP, PCS, Single Window, e-documentation, Data interoperability & standards, Digital governance in cross-border trade.
3	Smart Technologies in Logistics Operations
	• AI, Analytics and Automation Predictive demand & freight forecasting, AI in routing, warehousing & port operations, Digital twins & simulation in logistics, Robotics, drones & autonomous transport • Blockchain, IoT and Cyber Security Progress of e-b/l, e-WAB and challenges, Blockchain in bills of lading & traceability, IoT- enabled cargo monitoring, Smart contracts & fraud prevention, Cyber risk in ports & logistics platforms.
4	Digital Trade, Sustainability and Future Logistics
	• Digital Trade and Future of Logistics Understand how digital technology is changing global trade, logistics operations, and future supply chains, Challenges in digital trade : customs clearance, returns, Use of control towers, Road transportation, last mile deliveries, fulfilment centres, courier integrators, Platform- based logistics (digital systems connecting shippers, transporters, and warehouses), Real-time tracking dashboards, shipment visibility tools, and data integration, How digital systems help measure carbon emissions, fuel use, and sustainability performance

Geopolitics and Global Trade Networks
Marketing Analytics

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year 2026-2027)

(Evaluation pattern)

Maximum Marks: 50

Duration: 2 Hours

Note: (1) all questions are compulsory, subject to internal choice.

(2) Figures to the right indicate full marks.

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	C. Theory/Application based OR D. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	C. Theory/Application based OR D. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	C. Theory/Application based OR D. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Reference Books:

- Global Supply Chain Management and International Logistics , Alan E. Branch; Routledge
- Logistics and Supply Chain Management ,Martin Christopher; Pearson
- The Handbook of Logistics and Distribution Management, Alan Rushton, Phil Croucher & Peter Baker; Kogan Page
- Blockchain and Supply Chain Management, Nir Kshetri; Elsevier
- Artificial Intelligence in Supply Chain Management , P. Samvedi, V. Jain & F. T. S. Chan ; Springer
- Supply Chain Management: Strategy, Planning, and Operation, Sunil Chopra & Peter Meindl; Pearson

Syllabus of courses of Master of Commerce (International Business)
M. Com. (IB) Programme
(With effect from the Academic Year 2026-2027)

1. Major Elective

1.B.c International Finance (4 Credits)

Semester I

1. Major	
1.B.c. International Finance(4 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	To understand the concept and significance of International finance
CObj 2	To understand the conceptual framework of international finance and use in making financial decisions.
Course Outcomes:	
COut 1	Understanding of the international monetary and financial system, foreign exchange markets, foreign exchange risk management, and international capital and money market instruments.
COut 2	Develop the skill of analyzing and evaluating the dynamics of global financial markets, making informed decisions regarding foreign exchange transactions and risk management, and assessing international investment opportunities in a complex and interconnected global financial environment.
COut 3	Understand the role of managerial economics in decision-making processes within organizations.

International Finance		
Module No.	Modules	No. of Lectures
1.	Internationals Monetary and Financial System	15
2.	Foreign Exchange Markets	15
3.	Foreign Exchange Risk	15
4	International Capital and Money Market Instruments	15
Total No. of Lectures:		60

Modules at a glance

Syllabus

Module No.	Modules
1.	Internationals Monetary and Financial System
	Importance of Internationals Finance; Bretton Woods Conference and afterwards, IMF and the World Bank; European Monetary System. Balance of Payment and International Linkages: Components; International flow of Goods, Services and Capital; Coping with current account deficit.
2.	Foreign Exchange Markets
	Determining Exchange Rates; Fixed and Flexible Exchange Rate System; Exchange Rate Theories; Participants in the Foreign Exchange Markets; Spot Markets; Exchange Rate Quotes; LERMS; Factors affecting Exchange Rates-spot rates, forward exchange rates, forward exchange contracts.
3.	Foreign Exchange Risk
	Transaction Exposure, Translation Exposure and Economic Exposure; Management of Exposures- internal techniques, netting, marketing, leading and lagging, Pricing Policy, Asset and liability Management and techniques. Management of Risk in Foreign Exchange Markets: Forex Derivatives- Swaps, Futures and Options and Forward Contracts.
4.	International Capital and Money Market Instruments
	GDRs, ADRs, Eurobonds, Euro loans, Repos, C.P.s, Floating Right Instruments, Loan Syndication and Euro Deposits. - Multilateral Financial Institutions: Role of IMF, IBRD and other Development Banks; International Investors and Foreign Investment Institutions. Current Developments: International Indebtedness; Capital Account Convertibility- Pros and Cons; Innovations in International Financial Instruments.

International Finance**EXAMINATION PATTERN****(Under Choice Based Credit, Grading and Semester System)****(With effect from Academic Year 2026-2027)****(Evaluation pattern)****Maximum Marks: 50****Duration: 2 Hours****Note: (1) all questions are compulsory, subject to internal choice.****(2) Figures to the right indicate full marks.**

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Reference Book :

1. Charles W Hill: International Business, TMH Publishing Company Ltd.
2. Darrell Mahoney: International Business, Longman, 1998.
3. Donn Ball & Wendell Mcculloch: International Business, Irwin McGraw Hill, 1999.
4. John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.
5. John. J. Wild (et al): International Business, Prentice Hall of India, 2003.
6. Michael Zinkata (et al): Global Business, Dryden Press 1988.
7. Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.
8. WTO Annual Reports, Geneva.

Syllabus of courses of Master of Commerce (International Business)
M. Com. (IB) Programme
(With effect from the Academic Year 2026-2027)

2. Research Methodology
2.A.a Research Methodology (4 Credits)
Semester I

1. Research Methodology	
2.A.a Research Methodology(4 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	Enable students to understand the conceptual foundations, types, and selection criteria of advanced research tools used in Commerce and Management studies.
CObj 2	Develop the ability to design structured and semi-structured research instruments aligned with specific research objectives.
CObj 3	Build competence in managing, organizing, and documenting research data ethically and systematically.
CObj 4	Foster critical interpretation of research findings using appropriate analytical tools and methodological rigor.
Course Outcomes:	
COut 1	Explain key research concepts, types of research, and components of a sound research design.
COut 2	Formulate research problems, objectives, and hypotheses based on literature review and research gaps.
COut 3	Apply appropriate data processing and statistical techniques for analysis and interpretation of research data.
COut 4	Prepare well-structured, ethical, and professionally written research reports using modern research practices.

Modules at a Glance

Research Methodology		
Module No.	Modules	No. of Lectures
1.	Foundations of Research	15
2.	Research Design and Process	15
3.	Data Processing and Statistical Analysis	15
4	Testing of hypotheses and Research Reporting	15
Total No. of Lectures:		60

Syllabus

Module No.	Modules
1	Foundations of Research
	Introduction to Research- Meaning, objectives, and motivations of research; Characteristics and limitations of research; Components of research work; Criteria of good research; Types of research Literature Review- Purpose, sources, and Procedure for conducting a literature review Research Objectives- Meaning and definition of research objectives; Formulation of research objectives Research Problem and Hypothesis- Identification, selection, and analysis of the research problem; Formulation of the problem statement; Concept and formulation of research hypotheses
2	Research Design and Process
	Research Design- Definition and essentials of research design; Types of research design; Errors in research design; Stages of the Research Process- Sequential steps involved in conducting research Variables and Measurement- Types of variables in research; Measurement and scaling concepts; Types of measurement scales; Research Instruments- Construction of research instruments; Validity and reliability of instruments; Questionnaire design and validation Sampling- Significance of sampling; Sampling methods and techniques; Sample design; Factors determining sample size; Sample size determination Data Collection Methods- Primary and secondary data; Methods of data collection
3	Data Processing and Statistical Analysis
	Data Analysis Approaches- Concepts of qualitative research; Concepts of quantitative research; Qualitative vs. quantitative data analysis; Measurement, causality, generalization, and replication Data Processing- Editing, coding, and classification of data; Formation of statistical series Statistical Analysis-Tools and Techniques; Measures of Central Tendency; Measures of Dispersion; Correlation Analysis and Regression Analysis.
4	Testing of hypotheses and Research Reporting
	Parametric and Non-Parametric Test – Parametric Test-t test, f test, z test; Non-Parametric Test -Chi-square test, ANOVA, Factor Analysis Interpretation of data- Significance and Precautions in data interpretation Research Reporting- Types of research reports; Structure and contents of a research report; Executive summary; Chapterization and chapter contents; Report writing principles Role of the audience; Readability, comprehension, and tone; Final proofreading and formatting; Title of the research report

EXAMINATION PATTERN
(Under Choice Based Credit, Grading and Semester System)
(With effect from Academic Year 2026-2027)

(Evaluation pattern)

Maximum Marks: 50

Duration: 2 Hours

Note: (1) all questions are compulsory, subject to internal choice.

(2) Figures to the right indicate full marks.

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Reference Books:

1. Creswell, J.W. and Creswell, J.D., 2017. Research design: Qualitative, quantitative, and mixed methods approaches. Sage Publications.
2. Kothari, C.R., 2004. Research methodology: Methods and techniques. New Age International.
3. Sekaran, U. and Bougie, R., 2016. Research methods for business: A skill building approach. John Wiley & Sons.
4. Research Methodology – Text and Cases with SPSS Applications, by Dr. S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd
5. Business Research Methodology by T N Srivastava and Shailaja Rego, Tata McGraw-Hill Education Private Limited, New Delhi
6. Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The
7. Macmillan Company, New York, Research and Methodology in Accounting and Financial Management, J.K Courtis

Syllabus of courses of Master of Commerce (International Business)
M. Com. (IB) Programme
(With effect from the Academic Year 2026-2027)
2. Research Methodology
2.A.b Research Ethics and Academic Writing (2 Credits)
Semester I

2. Research Methodology	
2.A.b Research Ethics and Academic Writing (2 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	To familiarize learners with the principles of research ethics and academic integrity.
CObj 2	To sensitize learners to ethical issues in research, publication, and academic writing.
CObj 3	To develop responsible academic writing and ethical publication practices.
Course Outcomes:	
COut 1	Learners will be able to understand and apply ethical principles in research and academic practices.
COut 2	Learners will be able to identify and avoid unethical practices in academic writing and scholarly publication.

Modules at a Glance

Research Ethics and Academic Writing		
Module No.	Modules	No. of Lectures
1.	Research Ethics and Responsible Conduct of Research	15
2.	Academic Writing, Publication Practices, And Research Evaluation	15
Total No. of Lectures:		30

Syllabus

Module No.	Modules
1	Research Ethics and Responsible Conduct of Research
	Introduction to research ethics: meaning, nature, and importance Philosophy of ethics and moral reasoning in research Ethics in academics and academic integrity Research integrity and intellectual honesty Scientific misconduct: Fabrication, Falsification, and Plagiarism (FFP) Redundant publications: duplicate publication, salami slicing Selective reporting and misrepresentation of data Authorship and contributorship ethics Conflicts of interest in research Institutional mechanisms: complaints, appeals, and ethical accountability
2	Academic Writing, Publication Practices, And Research Evaluation
	Principles of academic writing: clarity, coherence, originality Review of literature and formulation of the research problem Integrating theory and data in academic writing Use of ICT tools in academic writing Publication ethics: COPE, WAME, CARE guidelines Predatory journals and publishers: identification and risks Plagiarism detection tools: Turnitin, Urkund, and open-source tools Introduction to open access publishing and self-archiving Academic databases: Web of Science, Scopus (overview) Research metrics: Impact Factor, CiteScore, h-index, altmetrics

Research Ethics and Academic Writing***Question Paper Pattern******(Academic Year: 2026-27)*****Internal Examination & Semester End Examination - 50 Marks****A] Internal Assessment: 20 Marks****B] Semester End Examination (SEE): 30 Marks****All questions are compulsory.****Duration - 1 Hours**

Question No.	Particulars	Marks
Q1. (Module I)	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks
Q2. (Module II)	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks
Total		30 Marks

Reference Books:

1. Bird, A. (2006). Philosophy of Science. Routledge.
2. MacIntyre, A. (1967). A Short History of Ethics. London.
3. Chaddah, P. (2018). Ethics in Competitive Research: Do Not Get Scooped, Do Not Get Plagiarized. Springer.
4. National Academy of Sciences, National Academy of Engineering & Institute of Medicine.
(2009). On Being a Scientist: A Guide to Responsible Conduct in Research. National Academies Press.
5. Resnik, D. B. (2011). What Is Ethics in Research & Why Is It Important. National Institute of Environmental Health Sciences.
6. Indian National Science Academy (INSA).
(2019). Ethics in Science Education, Research and Governance. New Delhi.
7. Suber, P. (2012). Open Access. MIT Press.
8. Beall, J. (2012). Predatory publishers are corrupting open access. Nature, 489(7415), 179.
9. Das, A. K. (2015). Research Evaluation Metrics. UNESCO Curriculum for Researchers, Module 4.
10. UGC. (2020). Good Academic Research Practices. University Grants Commission, New Delhi.

Syllabus of courses of Master of Commerce (International Business)
M. Com. (IB) Programme
(With effect from the Academic Year 2026-2027)

1. Major

1.A.a Startup Management (4 Credits)

Semester II

1. Major	
1.A.a Startup Management (4 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	Understand start-up opportunities, ecosystem, and real-world functioning of new ventures
CObj 2	Generate business ideas, identify problems, and assess feasibility
CObj 3	Design basic business models and evaluate financial requirements
CObj 4	Understand funding options, legal environment, and government initiatives
CObj 5	Analyze growth, sustainability, failure, and exit strategies using case studies
Course Outcomes:	
COut 1	Learners will understand start-up concepts, types, opportunities, and the role of the entrepreneurial ecosystem in India.
COut 2	Learners will generate innovative business ideas by identifying problems, recognizing opportunities, and analyzing customer needs through basic market research.
COut 3	Learners will evaluate the feasibility of start-up ideas and develop suitable business models using Lean Start-Up, Design Thinking, MVP and Business Model Canvas.
COut 4	Learners will identify start-up funding requirements and select appropriate funding options while understanding legal aspects, IPR, and government support schemes.
COut 4	Learners will apply growth strategies, marketing basics, sustainability practices, and exit options by analyzing success and failure case studies of Indian start-ups.

Modules at a Glance

Startup Management		
Module No.	Modules	No. of Lectures
1.	Start-Up Opportunities	15
2.	Idea, Feasibility & Business Model	15
3.	Funding & Legal Environment	15
4.	Growth, Sustainability & Exit	15
Total No. of Lectures:		60

Syllabus

Module No.	Modules
1	Start-Up Opportunities
	- Start-Up – Meaning, Features and Types - Difference between Start-Ups, Small Businesses and Corporate Enterprises. - The Rise of the Start-Up Economy - Start-Up Opportunities and the “Big Idea” concept. - Entrepreneurial Ecosystem – Role of Entrepreneurs, Investors, Incubators, Accelerators, Industry and Government. - Start-Up Culture and Entrepreneurial Mindset - Entrepreneurship in India: Overview and Emerging Trends
2	Idea, Feasibility & Business Model
	- Sources of Business Ideas and Opportunity Identification - Customer Needs and Market Research Basics - Feasibility Analysis: Market, Technical and Financial Overview - Introduction to Lean Start-Up and Design Thinking - Concept of Minimum Viable Product (MVP) - Basics of Business Models and Business Model Canvas - Value Creation and Market Positioning
3	Funding & Legal Environment
	- Start-up capital requirements, Basic financial planning - Funding options: bootstrapping, angel investors, venture capital, crowdfunding, debt financing, equity financing, and strategic alliances - Legal environment for start-ups - Introduction to intellectual property rights - Government support mechanisms: Start-Up India, Stand-Up India, MSME schemes, Atal Innovation Mission, - Role of financial institutions and incubation centers

4	Growth, Sustainability & Exit
	• Stages of Start-Up Growth and Venture Life Cycle • Growth Strategies: Market Expansion and Product Development • Basics of Start-Up Marketing and Customer Acquisition • Challenges Faced by Start-Ups and Reasons for Failure • Ethics, Sustainability and Social Responsibility in Start-Ups • Introduction to Exit and Harvest Strategies

Startup Management

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year 2026-2027)

(Evaluation pattern)

Maximum Marks: 50

Duration: 2 Hours

Note: (1) all questions are compulsory, subject to internal choice.

(2) Figures to the right indicate full marks.

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Reference Books:

- Eric Ries, The Lean Start-Up, Crown Business.
- Alexander Osterwalder & Yves Pigneur, Business Model Generation, Wiley.
- Steve Blank & Bob Dorf, The Start-Up Owner's Manual, K&S Ranch Press.
- Kathleen R. Allen, Launching New Ventures: An Entrepreneurial Approach, Cengage Learning.
- Donald F. Kuratko & Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, Routledge.
- Government of India, Start-Up India Handbook, Ministry of Commerce & Industry.
- Bruce R. Barringer & R. Duane Ireland, Entrepreneurship: Successfully Launching New Ventures, Pearson Education.
- Steven Fisher & Ja-Nae' Duane, The Start-Up Equation: A Visual Guidebook for Building Your Start-Up, McGraw Hill Education (Indian Edition).
- Anjan Raichaudhuri, Managing New Ventures: Concepts and Cases, Prentice Hall India.

Syllabus of courses of Master of Commerce (International Business) M. Com. (IB)
Programme
(With effect from the Academic Year 2026-2027)

1. Major

1.A.b Sustainability Accounting (4 Credits)

Major	
1.A.b Sustainability Accounting	
Sustainability Accounting	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	Understand the fundamental concepts, purpose, and boundaries of sustainability accounting as a distinct measurement system beyond financial and compliance-based reporting.
CObj 2	Differentiate sustainability accounting from financial accounting, CSR reporting, and ESG frameworks to develop conceptual clarity and an interdisciplinary perspective.
CObj 3	Analyze sustainability impacts across environmental, social, and governance dimensions using stakeholder-based accountability and long-term value orientation.
CObj 4	Apply input-output logic and appropriate physical, qualitative, and intensity-based indicators for sustainability measurement.
CObj 5	Evaluate environmental and social measurement concepts, including resource use, emissions, workforce well-being, and community impact.
CObj 6	Examine the structure and functioning of sustainability information systems and ESG data architecture within organizations.
CObj 7	Assess the role of sustainability data in supporting risk management, strategy formulation, and performance monitoring.
CObj 8	Interpret sustainability reports and disclosures using global and national reporting frameworks to distinguish meaningful information from superficial reporting.
Course Outcomes	
COut 1	Explain the role of sustainability accounting in measuring long-term organizational value creation aligned with societal and environmental objectives.
COut 2	Compare sustainability accounting practices with traditional accounting, CSR reporting, and ESG disclosures using structured analytical criteria.
COut 3	Identify key sustainability impacts across organizational operations and value chains using stakeholder-focused reasoning.
COut 4	Demonstrate the ability to select and use appropriate sustainability indicators for environmental and social performance measurement.
COut 5	Analyze sustainability data to recognize challenges such as estimation bias, data gaps, and subjectivity in non-financial measurement.
COut 6	Illustrate the sustainability data lifecycle and the role of technology and internal controls in ensuring data reliability and usefulness.
COut 7	Evaluate how sustainability information supports enterprise risk management, strategic decision-making, and performance evaluation.
COut 8	Interpret sustainability reports prepared under GRI, Integrated Reporting, and BRSR frameworks for investor and regulatory relevance.
COut 9	Propose informed, data-driven sustainability insights reflecting future trends in climate-risk accounting and digital reporting systems.

Modules at a Glance

Sustainability Accounting		
Sr. No.	Modules	No. of Lectures
1	Sustainability Accounting – Concepts, Purpose & Boundaries	15
2	Measurement Logic in Sustainability Accounting	15
3	Sustainability Information Systems & ESG Data Architecture	15
4	Sustainability Reporting, Analysis & Future Directions	15
Total No. of Lectures:		60

Syllabus

Sr. No.	Modules
1	Sustainability Accounting – Concepts, Purpose & Boundaries
	- Meaning and purpose of sustainability accounting - Difference between: - Financial accounting vs sustainability accounting - CSR reporting vs sustainability accounting - ESG vs sustainability accounting - Sustainability as a measurement system, not a compliance activity - Stakeholder-based accountability and long-term value perspective - Boundaries of sustainability accounting (organizational, operational, value chain)
2	Measurement & Data Systems in Sustainability Accounting
	- Identification of sustainability impacts (environmental, social, governance) - Input–output logic for sustainability measurement - Physical, qualitative, and intensity-based indicators - Environmental measurement concepts: - Resource consumption - Emissions and waste flows - Social measurement concepts: - Workforce well-being - Community impact - Measurement challenges: estimation, data gaps, subjectivity
3	Reporting, Analysis & Emerging Trends
	- Sustainability data lifecycle: collection → classification → validation → use - ESG data categories and internal dashboards - Role of technology in sustainability accounting - Internal controls for sustainability data (non-audit perspective) - Linkage between sustainability data and: - Risk management - Strategy formulation - Performance monitoring - Limitations and misuse of ESG data
4	Sustainability Reporting, Analysis & Future Directions
	- Purpose of sustainability reporting - Overview (not detailed compliance) of: - GRI - Integrated Reporting

	- o BRSR (India) • Reading and interpreting sustainability disclosures • Identifying superficial reporting vs meaningful disclosure • Sustainability accounting as a tool for investors and regulators • Future trends: - o Digital sustainability reporting - o Climate-risk accounting - o Data-driven sustainability decisions
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Sustainability Accounting

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year 2026-2027)

(Evaluation pattern)

Maximum Marks: 50

Duration: 2 Hours

Note: (1) all questions are compulsory, subject to internal choice.

(2) Figures to the right indicate full marks.

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

REFERENCE BOOKS

- Corporate Sustainability: Strategy, Management and Practice by P. Bansal, McGraw Hill India
- Ethics in Management: Vedantic Perspectives by S. K. Chakraborty, Oxford University Press India
- Corporate Governance: Principles, Policies and Practices by Anil K. Sharma Oxford University Press India
- Corporate Environmentalism and the Greening of Industry by Subhabrata Bobby Banerjee, Oxford University Press India
- Climate Change and India: Vulnerability, Impact and Adaptation by R. K. Pachauri (Ed.), Universities Press India
- Environmental Management: Principles and Practices by R. Kumar & R. Sharma, Cengage India
- Corporate Governance in India by J. R. Varma, Oxford University Press India
- Corporate Governance: Theory and Practice in India by P. M. Rao, Taxman
- Sustainability Reporting and ESG Accounting in India by ICAI (Institute of Chartered Accountants of India),
- Financial Reporting and Disclosure in India by G. Narayanaswamy, PHI Learning
- Business Responsibility and Sustainability Reporting (BRSR) Framework by Ministry of Corporate Affairs (MCA), Government of India
- ESG & BRSR Disclosure Guidelines by SEBI (Securities and Exchange Board of India)
- Energy Transitions in India by Ajay Mathur, TERI Press
- Sustainability and Climate Risk Reports (India) by TERI (The Energy and Resources Institute)

Syllabus of courses of Master of Commerce (International Business)
M. Com. (IB) Programme
(With effect from the Academic Year 2026-2027)
1.Major
1.B Major Elective
1.B.a Cross Cultural Management (4 Credits)
Semester II

1. Major	
1.B Major Elective	
1.B.c Cross Cultural Management	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To familiarize the existence of various international business standards Know basic differences in international business operations
CObj 2	To enable learners to Understand and explain issues of cultural awareness when conducting international business
Course Outcomes	
COut 1	Analyze and navigate the challenges and opportunities that arise from cultural differences in the workplace.
COut 2	Develop the understanding of strategies for managing and leading multicultural teams and organizations.
COut 3	Learn how to communicate effectively and collaborate with individuals from different cultural backgrounds.
COut 4	Apply cultural intelligence to adapt and communicate effectively in cross-cultural interactions.

Modules at a Glance

Cross Cultural Management		
Module No.	Modules	No. of Lectures
1.	Cultural Competence	15
2.	Cross-Cultural Dynamics	15
3.	Culture and Communication	15
4	Managing cross-culture	15
Total No. of Lectures:		60

Syllabus

Module No.	Modules
1	Cultural Competence
	Culture; Models of culture; Measurement of culture; Cross-cultural differences and their role and effects in the workplace. Cultural intelligence and cross-cultural competencies; Models of cultural intelligence; Development of cultural intelligence; Role of cultural intelligence and its effects in the workplace. Ethics and Justice in Cross-Cultural Context,
2	Cross-Cultural Dynamics
	Culture and Organizations: Culture and corporate structures – Culture and Leadership -Culture and Strategy – Cultural change in Organizations– Cultural Diversity. Multi-cultural teams and workgroups, Teamwork models, Challenges and Best Practices of collaboration across cultures, time zones, national borders, and institutional differences, Global Virtual Teams Concept of cosmopolitanism in management -The changing role of the manager
3	Culture and Communication
	Culture and Communications: Business communication across cultures – Barriers to intercultural communication – Negotiating Internationally Skills necessary within a cross- cultural setting - Adaptation skills - Relationship skills - Communication skills , Cross-cultural differences in communication styles, Role of language and cultural differences in organizational communication, Technology-assisted communication in global virtual teams.
4	Managing cross-culture
	Managing cross-culture -Managing multicultural forces -National versus Corporate culture - The cross-cultural puzzle -Development of cross-cultural global leader- Management of immigrant and inpatriate employees, Management of workers at overseas offices.

Cross Cultural Management**EXAMINATION PATTERN****(Under Choice Based Credit, Grading and Semester System)****(With effect from Academic Year 2026-2027)****(Evaluation pattern)****Maximum Marks: 50****Duration: 2 Hours****Note: (1) all questions are compulsory, subject to internal choice.****(2) Figures to the right indicate full marks.**

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Reference Books:

- Beer, L. A. (2012). Essential Concepts of Cross-Cultural Management : Building on What We All Share (Vol. 1st ed). [New York, N.Y.] [222 East 46th Street, New York, NY 10017]: Business Expert Press.
- Cultures and Organizations, Software of the mind. Intercultural Cooperation and Its Importance for survival. (2010). McGraw-Hill..
- Moran, R.T. Managing Cultural Differences: Global Leadership Strategies for the 21st Century / Robert T. Moran, Philip R. Harris, Sarah V. Moran. – 7th ed. – Burlington; Oxford: Elsevier Inc., 2007

Syllabus of courses of Master of Commerce (International Business)**M. Com. (IB) Programme****(With effect from the Academic Year 2026-2027)****1. Major****1.B.b Global Procurement and Sourcing Specialization (4 Credits)****Semester II**

1. Major	
1.B.b Global Procurement and Sourcing Specialization (4 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	To develop a comprehensive understanding of procurement and sourcing functions in organizations.
CObj 2	To familiarize students with strategic sourcing processes and supplier selection methods.
CObj 3	To introduce cost analysis, negotiation techniques, and contract management in procurement.
CObj 4	To provide insights into supplier relationship management and performance evaluation.
CObj 5	To enhance decision-making skills in managing risks, sustainability, and ethical practices in sourcing.
Course Outcomes:	
COut 1	Develop a clear understanding of procurement processes, sourcing strategies, and their role in organizational performance.
COut 2	Analyze supplier markets and apply appropriate techniques for supplier selection and evaluation.
COut 3	Build the ability to perform cost analysis and apply negotiation strategies in procurement decisions.
COut 4	Gain practical knowledge of contract management and supplier relationship management practices.
COut 5	Evaluate risks, sustainability issues, and ethical considerations in procurement and sourcing activities.

Modules at a Glance

Global Procurement and Sourcing Specialization		
Module No.	Modules	No. of Lectures
1.	Introduction to Procurement and Sourcing	15
2.	Strategic Sourcing and Supplier Selection	15
3.	Cost Analysis and Negotiation	15
4	Supplier Relationships, Risk and Sustainability	15
Total No. of Lectures:		60

Syllabus

Module No.	Modules
1	Introduction to Procurement and Sourcing
	● Meaning, scope, and importance of procurement ● Evolution from traditional purchasing to strategic sourcing ● Role of procurement in supply chain management ● Procurement cycle and key activities ● Make-or-buy decisions
2	Strategic Sourcing and Supplier Selection
	● Supplier market analysis and sourcing strategies ● Supplier identification and selection criteria ● Global vs local sourcing decisions ● Total Cost of Ownership (TCO) ● Cost structures and cost analysis techniques ● Price analysis vs cost analysis
3	Cost Analysis and Negotiation
	● Negotiation strategies and tactics in procurement ● Preparation and execution of negotiations ● Types of contracts in procurement ● Contract lifecycle management ● Key contract elements (SLAs, KPIs)
4	Supplier Relationships, Risk and Sustainability
	● Supplier Relationship Management (SRM) ● Supplier performance evaluation and development ● Procurement risks and mitigation strategies ● Sustainable and ethical sourcing practices CSR and compliance in procurement

Global Procurement and Sourcing Specialization

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year 2026-2027)

(Evaluation pattern)

Maximum Marks: 50

Duration: 2 Hours

Note: (1) all questions are compulsory, subject to internal choice.

(2) Figures to the right indicate full marks.

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Reference Books:

1. Simchi-Levi, D., Kaminsky, P., & Simchi-Levi, E. (1999). Designing and managing the supply chain: Concepts, strategies, and cases. New York: McGraw-Hill.
2. Chopra, S., & Meindl, P. (2001). Strategy, planning, and operation. Supply Chain Management, 13-17.
3. Ivanov D. (2017, 2018, 2019, 2020) Supply Chain Simulation and Optimization with anyLogistix

Syllabus of courses of Master of Commerce (International Business) M. Com. (IB)
Programme
(With effect from the Academic Year 2026-2027)
1. Major
1.B.c Cold chain 4.0: Leveraging digital innovation(4 Credits)
Semester II

1. Major	
1.B.c Cold chain 4.0: Leveraging digital innovation (4 Credits)	
Course Objectives and Course Outcomes	
Course Objectives:	
CObj 1	To develop an understanding of cold chain logistics and its importance in perishable supply chains.
CObj 2	To familiarize students with temperature-controlled storage, transportation, and distribution systems.
CObj 3	To introduce digital technologies used in modern cold chains such as IoT, sensors, and real-time monitoring.
CObj 4	To provide insights into quality, safety, and regulatory requirements in cold chain management.
Course Outcomes:	
COut 1	Develop a clear understanding of cold chain logistics and its role in industries such as food, pharmaceuticals, and agriculture.
COut 2	Understand temperature control requirements, storage systems, and transportation methods used in cold chains.
COut 3	Analyze the application of digital technologies like IoT, sensors, and real-time tracking in cold chain operations.
COut 4	Gain knowledge of quality standards, safety regulations, and compliance requirements in cold chain management.

Modules at a Glance

Cold chain 4.0: Leveraging digital innovation		
Module No.	Modules	No. of Lectures
1.	Introduction to Cold Chain Logistics	15
2.	Cold Chain Infrastructure and Operations	15
3.	Digital Innovations in Cold Chain (Cold Chain 4.0)	15
4	Quality, Compliance and Future Trends	15
Total No. of Lectures:		60

Syllabus

Module No.	Modules
1	Introduction to Cold Chain Logistics
	• Meaning, scope, and importance of cold chain • Role in food, pharma, agriculture, and e-commerce • Cold chain components: storage, transport, distribution • Temperature ranges and classification (chilled, frozen, deep frozen) • Challenges in traditional cold chains
2	Cold Chain Infrastructure and Operations
	• Cold storage systems and warehouse design • Refrigerated transportation (reefers, containers) • Packaging for temperature-sensitive products • Inventory management in cold chains • Last-mile delivery challenges in perishable logistics
3	Digital Innovations in Cold Chain (Cold Chain 4.0)
	• Introduction to Cold Chain 4.0 • IoT, sensors, and real-time temperature monitoring • GPS tracking and visibility tools • Data analytics and predictive maintenance • Automation and smart cold storage systems
4	Quality, Compliance and Future Trends
	• Quality standards (HACCP, GDP, ISO standards) • Regulatory requirements in food and pharmaceutical logistics • Risk management and cold chain failures • Sustainability in cold chain logistics • Future trends: blockchain, AI, smart supply chains

Cold chain 4.0: Leveraging digital innovation**EXAMINATION PATTERN****(Under Choice Based Credit, Grading and Semester System)****(With effect from Academic Year 2026-2027)****(Evaluation pattern)****Maximum Marks: 50****Duration: 2 Hours****Note: (1) all questions are compulsory, subject to internal choice.****(2) Figures to the right indicate full marks.**

Question No.	Particulars (Nature of questions)	Marks (To be attempted)
Q.1	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.2	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.3	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q.4	Answer the following questions: Any One	
	A. Theory/Application based OR B. Theory/Application based	10
Q. 5	Case Study analysis	10
	Total Marks	50

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	50 Marks
The internal evaluation of 50 marks for Honours each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Books and References:

1. Cold Chain Logistics: Management and Technology – Y. K. Joshi, D. K. Banwet & Ravi Shankar – McGraw Hill
2. Time–Temperature Management Along the Food Cold Chain – Sylvain Mercier, Sophie Villeneuve, Michel Mondor & Ismail Uysal – CRC Press
3. Cold Chain Management in Food and Pharmaceutical Industries – Rajeev Bhat – Academic Press (Elsevier)
4. Supply Chain Logistics Management – Donald J. Bowersox, David J. Closs & M. Bixby Cooper – McGraw Hill
5. Supply Chain Management: Strategy, Planning, and Operation – Sunil Chopra & Peter Meindl – Pearson.

**Syllabus of courses of Master of Commerce (International Business) M. Com. (IB)
Programme
(With effect from the Academic Year 2026-2027)
Semester II**

Proposed Guidelines for

Introduction: Research Project Work Semester (06 Credits)

Inclusion of project work in the course curriculum is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of the learner as regards to his/ her eagerness to enquire and ability to interpret particular aspects of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the learners about the methodology of formulation.

Preparation and Evaluation Pattern Of The Project Work.

There are two modes of preparation of project work

1. Project work based on research methodology in the study area
2. Project work based on internship in the study area

Guidelines for preparation of Project Work

· **Work Load**

Work load for Project Work is 01 (one) hour per batch of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the remaining 03 (three) hours per week.

1. General guidelines for preparation of project work based on research methodology

The project topic may be undertaken in any area of Elective Courses.

Each of the learners has to undertake a Project individually under the supervision of a teacher-guide.

The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.

University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.

The project report shall be prepared as per the broad guidelines given below:

♣ Font type: Times New Roman

♣ Font size: 12-For content, 14-for Title

♣ Line Space: 1.5-for content and 1-for in table work

♣ Paper Size: A4

♣ Margin: in Left-1.5, Up-Down-Right-1

♣ The Project Report shall be bound.

♣ The project report should be 60 to 80 pages

· **Structure to be followed to maintain the uniformity in formulation and presentation of Project Work:**

(Model Structure of the Project Work)

Chapter No. 1: Introduction

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile

of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem

etc. can be incorporated by the learner.

Chapter No. 2: Research Methodology

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance

of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and

tools to be used, etc. can be incorporated by the learner.

Chapter No. 3: Literature Review

This chapter will provide information about studies done on the respective issue. This would specify how

the study undertaken is relevant and contribute for value addition in information/ knowledge/ application

of study area which ultimately helps the learner to undertake further study on the same issue.

Chapter No. 4: Data Analysis, Interpretation and Presentation

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the

learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of

information, presentation of graphs etc. can be provided with interpretation by the learner.

Chapter No. 5: Conclusions and Suggestions

In this chapter of project work, findings of work will be covered and suggestions will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

- Bibliography
- Appendix

2. Guidelines for Internship based project work

Minimum 20 days/ 100 hours of Internship with an Organization/ NGO/ Charitable Organization/ Private firm.

- The theme of the internship should be based on any study area of the elective courses
- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:

Executive Summary: A bird's eye view of your entire presentation has to be precisely offered under this category.

Introduction on the Company: A Concise representation of the company/ organization defining its scope, products/ services and its SWOT analysis.

Statement and Objectives: The mission and vision of the organization need to be stated enshrining its broad strategies.

Your Role in the Organization during the internship: The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.

Challenges: The challenges confronted while churning out theoretical knowledge into the practical world.

Conclusion: A brief overview of your experience and suggestions to bridge the gap between theory and practice.

The project report based on internship shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman

- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1
- The Project Report shall be bounded

Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
<i>Evaluation of Project Report (Bound Copy)</i>	60 Marks
Introduction and other areas covered	30 Marks
Research Methodology, Presentation, Analysis and interpretation of data	20 Marks
Conclusion & Recommendations	10 Marks
<i>Conduct of Viva-voce</i>	40 Marks
In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
Overall Impression (including Communication Skill)	10 Marks

Note:

The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of the project shall conduct the viva-voce examination as per the evaluation pattern.

Passing Standard

Minimum of Grade D in the project component

In case of failing in the project work, the same project can be revised for ATKIT examination.

Absence of student for viva voce:

If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.
