

**CURRICULUM AND CREDIT FRAMEWORK FOR UNDERGRADUATE
PROGRAMMES**

Syllabus for

**Department of Commerce
Nagaland University**

2025

FYUP in Commerce 2025
Distribution of Papers with Title and Credit for B.Com. 7th and 8th Semesters

Semester-VII			Semester-VIII		
Course Code	Title of the paper	Credit	Course Code	Title of the paper	Credit
C16	Organisational Behaviour	4	C20	Marketing Management	4
C17	Financial Statement Analysis and Reporting	4	C21*	International Business	4
C18	Financial Management	4	C22*	Statistical Analysis	4
C19	Research Methodology	4	C23*	Accounting for Managerial Decisions	4
Min-7	Minor - 7	4	Min-8	Minor - 8	4
			C24	Dissertation	12

Note:

1. The students opting for **B.Com. Honours** will study the courses C21: International Business, C22: Statistical Analysis and C23: Accounting for Managerial Decisions.
2. The students opting for **B.Com. Honours with Research** will read the course C24: Dissertation instead of the courses C21, C22 and C23.
3. The curriculum of B.Com. 7th and 8th Semesters is same as the curriculum of M.Com. 1st and 2nd Semesters respectively under NEP.
4. The students after completing 4th year of B.Com. is eligible for admission into 2nd year of M.Com. programme under NEP.

C16: Organisational Behaviour

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of organizational behaviour in managing people in a work place.
- To understand the individual and group level behaviour of the people in an organization.
- To apply the theories of motivation in achieving the goals of the organization.
- To communicate effectively with the people in the organization and will be able to manage them with the leadership skills.

Course contents:

Unit I: Introduction

Meaning of Organizational Behaviour; Theoretical Foundation for Organizational Behaviour; Challenges and Opportunities for Organizational Behaviour; OB Model; Diversity in Organizations; Managing Diversity.

Unit II: Attitudes, Personality and Perception

Attitudes- Meaning; Components; Attitude and Behaviour; Major job attitudes.

Personality- Meaning; Herdity and the Brain; MBTI; Big Five Model; Dark Triad; Type A and Type B personality.

Perception- Meaning; Process; Making judgement- Attribution theory, selective perception, Halo effect and Horns effects, contrast effects, stereotyping.

Unit III: Learning and Motivation

Learning- Meaning; Theories of learning- Behavioristic, Cognitive and Social; Principles of learning- Reinforcement and Punishment.

Motivation- Meaning; Motivation process- primary, secondary, intrinsic v/s extrinsic motives; Theories of motivation- Maslow's hierarchy of needs, Herzberg's Two-Factor theory, McGregor's Theory X and Theory Y, McClelland's theory, Equity theory and Vroom's Expectancy theory.

Unit IV: Leadership and Power

Leadership- Meaning; Theories of leadership- Trait, Fiedler Contingency model, Path-Goal theory, Charismatic and Transformational leadership.

Power- Meaning; Bases of power- Formal and Personal; Dependence; Power Tactics; Sexual harassment.

Unit V: Communication and Group Dynamics

Communication- Meaning, process and direction of communication; Interpersonal communication; Organizational communication; Barriers to communication.

Group Behaviour- Concept; Stages of group development; Group properties; Dynamics of informal groups; Dysfunction of groups and teams; Group decision making.

Suggested readings:

1. Robbins, S.P., Judge, T.A. and Vohra, N. *Organizational Behaviour*, Pearson.
2. Luthans, F. *Organizational Behaviour An Evidence-Based Approach*, McGraw Hill Education (India) Pvt Ltd.

3. McShane, S., Glinow, M.A.V. and Rai, H. *Organizational Behaviour*, McGraw Hill Education (India) Pvt Ltd.
4. Pareek, U. *Understanding Organizational Behaviour*, Oxford University Press
5. Prasad, L.M. *Organizational Behaviour*, Sultan Chand & Sons.

Note: The latest edition of the textbooks should be used.

C17: Financial Statement Analysis and Reporting

Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of financial statement analysis in reviewing the performance of a business enterprise.
- To apply the knowledge of analytical tools in measuring the performance of a business.
- To communicate the financial performance of the organization to the stakeholders.

Course contents:

Unit I: Financial Statement Analysis

Business Analysis- Meaning, types, components; Financial statements- Types and basis of analysis; Analytical tools- comparative and common size financial statements, trend analysis, cash flow analysis and ratio analysis.

Unit II: Cash Flow Analysis

Statement of cash flows- Relevance of cash, reporting by activities, constructing the cash flow statement with direct and indirect method; Implications of cash flows- limitations, cash flows and net income; Cash flow ratios- Cash flow adequacy ratio and cash reinvestment ratio.

Unit III: Ratio and Financial Analysis

Meaning, purpose, use and limitations of ratio analysis; ratios by category- activity and liquidity analysis, long-term debt and solvency analysis, profitability analysis, operating and financial leverage; ratios used in valuation.

Unit IV: Financial Reporting and Analysis

Statutory financial reports; factors affecting statutory financial reports; Nature and purpose of financial accounting; Accrual accounting- concept, relevance and limitations; Economic and accounting concept of income; Fair value accounting; Need for accounting analysis and earnings management.

Unit V: Financial Reporting for Financial Institutions

Financial Reporting- Meaning, objectives; Meaning of Financial Institution; Mutual funds- Meaning, valuation, annual reporting; NBFCs- Meaning, prudential norms; Merchant Bankers- Meaning, SEBI Regulations; Stock brokers- Meaning, registration, capital adequacy norms, General obligations and responsibilities.

Suggested readings:

1. Subramanyam, K.R. *Financial Statement Analysis*, McGraw Hill.
2. White, G.I., Sondhi, A.C. and Fried, D. *The Analysis and Use of Financial Statements*, Wiley.
3. Lal, J. and Gauba, S. *Financial Reporting and Analysis*, Himalaya Publishing House.
4. Dhamija, S. *Financial Reporting and Analysis*, Sultan Chand & Sons.
5. Maheshwari, S.N., Maheshwari, S.K. and Maheshwari, S.K. *Corporate Accounting*, Vikas Publishing House.

Note: The latest edition of the textbooks should be used.

C18: Financial Management

Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the conceptual framework of financial management.
- To understand the various methods as well as techniques used in Investment decisions.
- To Critically analyse various theories of capital structure, dividend payout policies etc.
- To assess the working capital needs of a firm, as well as to know about the determinants of working capital and help planning for effective working capital management.

Course contents:

Unit I: Financial Management

Nature, scope, objective- profit vs wealth maximisation; Finance function- Long term finance decisions, short term finance decisions.

Unit II: Capital Budgeting Decisions

Nature of investment; Methods and techniques used for capital budgeting- Net Present Value, Internal Rate of Return, Profitability Index, Payback period, Accounting Rate of Return. Cost of capital- Computation of component cost of capital- Equity share, Debt, Preference share, Computation of weighted Average Cost of Capital; Multinational capital budgeting.

Unit III: Capital Structure

Theory and Policy; Concept; Theories of Capital Structure- Relevance of capital structure- Net Income approach, Irrelevance of capital structure- Net Operating Income & M.M Hypothesis. Financial leverage and its impact on the valuation firm.

Unit IV: Dividend Theory

Dividend theory and policy issues in Dividend policy; Forms of Dividend; Dividend theories- Relevance of dividend- Walter's Model, Gordon's Model, Irrelevance of Dividend- M.M. Hypothesis.

Unit V: Working capital Planning and Management

Concepts of working capital; Determinants of working capital; Financing of working capital needs; Calculation of operating cycle period.

Suggested readings:

1. Pandey, I.M. *Financial Management*, Vikas Publishing House.
2. Chandra, P. *Financial Management: Theory and Practice*, McGraw Hill.
3. Horne, J.C.V. *Financial Management and Policy*, Prentice Hall.
4. Khan, M.Y. and Jain, P.K. *Financial Management Text, Problems and Cases*, McGraw Hill.
5. Hampton, J.J. *Financial Decision Making: Concepts, Problems and Cases*, PHI Learning.

Note: The latest edition of the textbooks should be used.

Course Title: RESEARCH METHODOLOGY

Paper Code: C-19

Credit: 4; Marks: 100

Course Objectives: This course intends to provide a comprehensive understanding of the diverse research methods and their relevance for the study of contemporary research problems in the discipline of Social Sciences and Management.

Course Outcome: Upon successful completion of the course, the students will acquire relevant knowledge of major scientific research methods, skills and their applications in conducting scientific enquiry and to solve research problems.

Unit 1: INTRODUCTION TO RESEARCH

Meaning, types and process of research; Review of Literature; Research Problems and Objectives– meaning and formulation; Hypotheses- meaning and formulation.

Unit II: RESEARCH DESIGN & DATA COLLECTION

Concept, importance & types of Research Design
Types of data; data collection methods and tools

UNIT III: SAMPLING & MEASUREMENT SCALE

Concept and importance of Sampling; Types of Sampling and Sampling Errors.
Measurement Scale- meaning, classification & evaluation of scales

UNIT IV: DATA PROCESSING & HYPOTHESES TESTING

Editing & Coding, Classification, tabulation and graphical presentation.
Hypotheses Testing- Concepts and Tests

UNIT V: RESEARCH ETHICS & REPORT WRITING

Meaning and importance of Ethics in research; Publication Ethics- meaning & importance; Data manipulation & research fraud.
Research proposal & Report Writing

Suggested Readings:

1. Kothari C.R. and Garg, Research Methodology; Methods and Techniques, Third Edition, New Age, International Publishers.
2. Krishnaswami, O R and Ranganathan, Methodology of Research in Social Sciences, Himalaya.

3. Ghosh,B N, Scientific Methods and Social Research, Sterling, New Delhi.
4. Gupta, Santhosh, Research Methods and Statistical Techniques, Deep &Deep, New Delhi
5. P.Chaddah (2018). Ethics in Competitive Research: Do not get scooped; do not get plagiarized, ISBN: 978-9387480865.
6. Resnil, D.B (2011). What is ethics in research & why is it important, National Institute of Environmental Health Sciences, 1-10. Retrieved from
<http://www.niehs.nih.gov/research/resources/bioethics/whatis/index.cfm>.
7. Indian National Science Academy (INSA), Ethics in Science Education, Research and Governance (2019), ISBN:978-81-939482-1-7,
http://www.insaindia.res.in/pdf/Ethics_Book.pdf.

Min-7: Business Environment

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): Upon successful completion of this course, students will be able to:

- Understand the importance of internal and external environment for business
- Comprehend the various laws applicable to businesses
- To draw the relationship between business and the society at large.

Course contents:

Unit I: Introduction

Concept, nature, significance of business environment; Types of business environment- elements of internal and external environment; Techniques of environmental analysis- SWOT, ETOP and Quest; Techniques of environmental forecasting.

Unit II: Economic Environment of Business

Elements of economic environment; economic system- meaning and characteristics, types- capitalism, socialism and mixed economy; economic policy- industrial, monetary, fiscal and foreign trade policy; economic reforms in India.

Unit III: Legal Environment - I

Environment (Protection) Act, 1986- Objectives, Powers of the Central Government, Major Provisions.

Air (Prevention and Control of Pollution) Act, 1981- Objectives of the Act, Powers and Functions of Central Board, Penalties and Procedures under the Air Act 1981.

Water (Prevention and Control of Pollution) Act, 1974- Objectives of the Act, Central and State Boards for Prevention and Control of Water Pollution and their power, Penalties and Procedure.

Unit IV: Legal Environment – II

Patent Act, 1970- Definition of Patent, Inventions not Patentable, Applications for Patents, Opposition Proceedings to Grant of Patents, Grant of Patents and Rights Conferred Thereby, Enforcement of Patent Rights, Restoration of Lapsed Patents.

Copyright Act, 1957- Objective and Scope, Classes of work for which Copyright protection is applicable, Protection to Authors, Assignment and Term of the protection of Copyright, Exceptions to the use of Copyright, Application for registration of copyright, Administration of the Copyright Law, Rights of the Registrar of Copyrights, Infringement of Copyright, Penalty for infringement.

Trade Mark Act, 1999- Meaning of Trademark, Procedure for and Duration of Registration, Infringement of Trademark, Penalty for applying false trademarks, trade descriptions, etc.

Unit V: Business and Society

Overview, business-society interaction, benefits, socio-economic objectives of business; Business- labour and government; Consumer protection; Investor protection.

Suggested readings:

1. Fernando, A.C. *Business Environment*, Pearson.
2. Gupta, C.B. *Business Environment*, Sultan Chand & Sons.
3. Cherunilam, F. *Business Environment Text & Cases*, Himalaya Publishing House.

4. Wadehra, B.L. *Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications*, Universal Law Publishing Co Ltd.
5. Divan, S. and Rosencranz, A. *Environmental Law & Policy India Cases and Materials*, Oxford University Press.

Note: The latest edition of the textbooks should be used.

C20: Marketing Management

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the fundamental marketing principles including product development, pricing strategies, distribution channels, and promotion.
- To understand the psychological and social factors that influence consumer behaviour and decision-making processes.
- To conduct market research, analyse consumer behaviour, and interpret market trends.

Course contents:

Unit I: Understanding the Marketing Process

Marketing- Meaning, nature, scope and importance; Selling vs. Marketing; Evolution of marketing concept; Marketing Mix; Marketing Environment-Micro and Macro components; Market segmentation; Marketing organisation; Ethics in marketing.

Unit II: Consumer Behavior and Marketing Research

Buying motives; Determinants of consumer buying behaviour; Buying process and consumer adoption process; Consumer Behaviour Theories; Marketing research- Meaning, nature, scope and importance; Marketing Research process; Managerial decision areas covered by Marketing Research; Differences between Marketing Research and Marketing Information System.

Unit III: Product and Pricing Decisions

Concept of a product; Product Line and Product Mix; Branding; Packaging and Labelling; Product Life Cycle; New Product Development and Consumer Adoption Process; Factors influencing pricing decisions; Pricing policies and strategies; Kinds of pricing decisions; Procedure for price determination.

Unit IV: Distribution and Promotion Decisions

Channels of Distribution- Functions and types; Distribution Channel Intermediaries; Channel choice; Retailing and Wholesaling.

Promotion- Meaning and objectives; Kinds of promotion; Promotion Mix- Personal Selling, Sales Promotion, Advertising and Publicity.

Unit V: Emerging Trends in Marketing

Marketing of Services; Global Marketing; Green Marketing; Cyber Marketing; Relationship Marketing; Rural Marketing in India (Elementary Introduction only).

Suggested readings:

1. Sherlekar, S.A. and Krishnamoorthy, R. *Marketing Management*, Himalaya Publishing House Pvt. Ltd.
2. Kotler, P., Armstrong, G., Balasubramanian, S. and Agnihotri, P. *Principles of Marketing*, Pearson.
3. Ramaswamy, V.S. and Namakumari, S. *Marketing Management*, Sage Publications.
4. Srinivasan, R. *Case Studies in Marketing: The Indian Context*, PHI Learning.
5. Saxena, R. *Marketing Management*, McGraw Hill.

Note: The latest edition of the textbooks should be used.

C21: International Business

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To analyze the importance and implications of international business in a globalized economy.
- To evaluate different theories of international trade and their applications.
- To understand the roles of various international economic institutions and their impact on global trade.
- To assess the balance of payments and trade policies, particularly in the context of India.
- To examine the influence of multinational corporations in international markets and to explore regional economic integration and its effects on global trade dynamics.

Course contents:

Unit I: Introduction to International Business

- Importance, nature, and scope of international business.
- Modes of entry into international markets- export, licensing, franchising, joint ventures, wholly-owned subsidiaries.
- Managerial implications of the internationalization process.
- International business environment- Economic, political, cultural, and legal factors.
- Framework for analyzing the international business environment.

Unit II: Theories of International Trade

- Theoretical foundations of international trade- Reasons for international trade, Trade Theories- Absolute Advantage theory (Adam Smith), Comparative Advantage theory (David Ricardo), Heckscher-Ohlin Theory, New Trade Theory- Economies of scale and network effects, Porter's Diamond Model- National competitive advantage.
- Gains from trade and the foreign trade multiplier, Understanding terms of trade.

Unit III: International Liquidity and Economic Institutions

- Role and functions of international economic institutions- IMF, World Bank, IFC, IDA, ADB.
- Historical context and evolution of GATT and GATS.
- Recent developments in global trade- WTO, UNCTAD, EU, ASEAN.
- Policies of international institutions in facilitating trade.

Unit IV: Balance of Payments and Trade Policy

- Balance of Payments- Meaning, principles, and conceptual framework, Components of the Balance of Payments- Current Account, Capital Account, Financial Account
- Balance of Payments disequilibrium- Factors and methods of correction.
- Trade policy and performance of India- Overview of India's foreign trade policy, Regulation and promotion of foreign trade in India, Composition and direction of India's foreign trade.

Unit V: Multinational Corporations (MNCs) and Regional Economic Integration

- Multinational Corporations (MNCs)- Definition and significance of Multinational Corporations (MNCs), Organizational models and structures of MNCs, Importance and

dominance of MNCs in the global economy, Code of conduct and ethical considerations for MNCs.

- Technology transfer and its implications.
- Regional economic integration- Overview of regional trade agreements, Types of integration, Benefits and challenges of regional economic integration.

Suggested readings:

1. Aswathappa, K. *International Business*, Tata McGraw Hill.
2. Cherunilam, F. *International Business*, PHI Learning.
3. Hill, C.W. and Jain, A.K. *International Business*, Tata McGraw Hill.
4. Neelankavil, J.P. and Rai, A. *Basics of International Business*, Routledge.
5. Sharan, V. *International Business: Concept, Environment and Strategy*, Pearson.

Note: The latest edition of the textbooks should be used.

C22: Statistical Analysis

Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of probability and probability distribution in decision making.
- To comprehend the importance of sampling, estimation theory and hypothesis testing in solving a business problem.
- To use relevant software for forecasting in a real-life business situation.

Course contents:

Unit I: Probability and Probability Distributions

Definition of Probability- Unconditional Probability statement, Conditional Probability statement and its implications; Bayes Theorem and its applications; Joint Probabilities and its implications; Mathematical Expectations; Theoretical Probability Distributions – Binomial, Poisson and Normal.

Unit II: Sampling Distributions and Estimation

Concept of Population and samples; Types of Sampling; Sampling and Sampling Distributions; Sampling and Non-sampling Error; Selection of a Random Sample; Estimation theory- Point and Interval.

Unit III: Hypothesis Testing

Concept and Errors of Hypothesis Testing; Hypothesis Test Construction and Testing Procedure; Parametric Tests- z-test, t-test, and f-test; Non-parametric Tests- Wilcoxon signed rank test, Mann-Whitney U test, and Kruskal-Wallis test.

Unit IV: Chi-square Tests and Analysis of variance

Chi-Square Tests- Tests of association and Tests of Goodness of Fit; Concept and Types of factorial experiments; One-way and two-way ANOVA.

Unit V: Forecasting Techniques

Correlation Analysis- Covariance, Pearson's Correlation Coefficient, Spearman's rank Correlation; Linear Regression Analysis- Assumptions, common errors, simple and multiple regression analysis.

Suggested readings:

1. Mathai, A.M. and Rathie, P.N. *Probability and Statistics*, Macmillan India Ltd.
2. Elhance, D.N., Elhance, V. and Aggarwal, B.M. *Fundamentals of Statistics*, Kitab Mahal.
3. Mustafi, C.K. *Statistical Methods in Managerial Decisions*, Macmillan India Inc.
4. Aczel, A.D., Sounderpandian, J., Saavanan, P. and Joshi, R. *Complete Business Statistics*, McGraw Hill Education (India) Pvt. Ltd.
5. Anderson, D.R., Sweeney, D.J., Williams, T.A., Camm, J.D. and Cochran, J.J. *Statistics for Business & Economics*, Cengage Learning Custom Publishing.

Note: The latest edition of the textbooks should be used.

C23: Accounting for Managerial Decisions

Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of management accounting in decision making.
- To draft different types of budgets in an organization.
- To equip themselves with the skills to prepare and present various reports of the organization.

Course contents:

Unit I: Management Accounting

Objectives, nature, scope, and functions; Distinction between financial accounting and management accounting; Tools and techniques or system of management Accounting; Need & importance of management accounting and managerial decisions.

Unit II: Responsibility Accounting and emerging trends in Management Accounting

Meaning, significance and scope involved in management accounting; Responsibility Centres- Cost Centre, Profit Centre, Investment Centre; Advantages of management accounting towards managerial decisions; Social Responsibility Accounting- Objectives and areas; Methods of presentation of social responsibility accounting.

Unit III: Budget and Budgetary Control

Definition of budget; Characteristics of a good budget; Classification of budget- fixed and flexible; Budgetary control- Objectives, advantages and limitations; Zero-base budgeting- traditional budgeting and zero-base budgeting; Steps involved in zero-base budgeting; Performance budgeting.

Unit IV: Standard Costing and variance analysis

Meaning, objectives and significance; Steps involved in standard Costing; Advantages and limitations; Analysis of variances- Material variance, Labour Variance and Overhead variance; Accounting treatment of variances.

Unit V: Management Reporting

Reporting- Definition, objectives and needs of management reporting; Essential features of a good report; General principles of a good reporting system; kinds of reporting;

Management Audit- Objectives and difference between financial audit & management audit; Value analysis and cost control and cost reduction.

Suggested readings:

1. Saxena, V.K. and Vashist, C.D. *Advanced Cost and Management Accounting*, Sultan Chand & Sons.
2. Pandey, I.M. *Financial Management*, Vikas Publishing House.
3. Gupta, S.K., Sharma, R.K. and Gupta, N. *Management Accounting- Principles and Practice*, Kalyani Publishers.
4. Nigam, B.M.L. and Jain, I.C. *Cost Accounting- Principles and Practice*, PHI Learning.
5. Horngren, C.T., Foster, G. and Datar, S.M. *Cost accounting: A Managerial Emphasis*, Pearson.

Note: The latest edition of the textbooks should be used.

Min-8: Business Ethics and Corporate Governance

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of business ethics and corporate governance in strengthening an organization.
- To comprehend the accountability of the corporate bodies towards the stakeholders and the society.
- To delve into the theories of corporate governance.
- To understand the responsibility of the Board of Directors and the reasons of corporate scams.

Course contents:

Unit I: Business Ethics

Meaning and significance of business ethics; Values and ethics; Ethical theories; Ethical dilemma- meaning, sources, resolution; Ethical decision making in business; Ethical organization; Unethical practices by business organizations.

Unit II: Corporate Governance- Concept, scope and regulation

Concept, features, players, rationale, principles and essentials of corporate governance; Historical perspective of corporate governance; Theories of corporate governance- Agency theory, Stewardship theory, Stakeholder theory, Resource Dependency theory, Transaction cost theory; Corporate models- Anglo-American model, German-Japanese model, India-South Asia model; Corporate Social Responsibility- Meaning, advantages, disadvantages, CSR Regulation in India.

Unit III: Codes and Committees on Corporate Governance

International- Cadbury Committee, 1992; OECD Principles; Sarbanes-Oxley Act, 2002.

Indian Committees and Guidelines- CII Code, 1998; Kumar Mangalam Birla Committee, 2000; Ganguly Committee, 2002; Naresh Chandra Committee, 2002; Narayana Murthy Committee, 2003; J. J. Irani Committee, 2005, CII Task Force Report, 2009.

Unit IV: Boards and Directors

Board of Directors- Meaning and composition; Role, powers and duties of BoD; Types of Directors; Appointment, Resignation and removal of Directors as per Companies Act, 2013; Board meetings; Board committees- Audit, Nomination and Remuneration, Stakeholder's Relationship and Corporate Social responsibility.

Unit V: Whistle-Blowing and Corporate scams

Meaning, types, advantages and disadvantages of whistle-blowing; The Whistle Blowers Protection Act, 2014 and its Amendments; Corporate scams- Enron scam, WorldCom scam, Lehman Brothers, Harshad Mehta scam, Ketan Parekh scam, Satyam Computers scam and recent scams.

Suggested readings:

1. Fernando, A.C., Muraleedharan, K.P. and Satheesh, E.K. *Business Ethics An Indian Perspective*, Pearson.
2. Fernando, A.C. *Corporate Governance Principles, Policies and Practices*, Pearson.
3. Goel, S. *Corporate Governance Principles and Practices*, McGraw Hill.

4. Sharma, J.P. *Corporate Governance, Business Ethics & CSR (With Case Studies and Major Corporate Scandals)*, Ane Books Pvt. Ltd.
5. Tricker, B. *Corporate Governance*, Oxford University Press.

Note: The latest edition of the textbooks should be used.

C24: Dissertation

Marks: 100; Credit: 12 (L-4 T-0 P-8)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To develop a comprehensive understanding of how to structure a dissertation, including crafting a well-defined introduction, problem statement, and research objectives.
- To critically analyze existing literature, formulate research questions or hypotheses, and apply appropriate research methodologies to investigate their topic.
- To gain the ability to interpret research findings and engage in meaningful discussion, presenting clear and insightful conclusions and recommendations.
- To become proficient in citing academic sources and compiling a bibliography, ensuring adherence to scholarly standards in their dissertation work.

Distribution of marks:

Dissertation Report: 60 marks

Viva-voce : 40 marks (to be conducted by external examiner)

The dissertation should be structured with the following components in a logical and sequential order:

1. **Introduction**
 - Overview of the topic
 - Importance of the study
2. **Statement of the Problem**
 - Clearly defined problem being addressed
3. **Review of Literature**
 - Summary of relevant research
 - Gaps in existing literature
4. **Objectives**
 - Specific aims of the research
5. **Research Questions/Hypotheses**
 - Key questions or hypotheses guiding the study
6. **Research Methodology**
 - Research design and approach
 - Data collection methods
 - Sampling techniques
 - Tools for analysis
7. **Results and Discussion**
 - Presentation of findings
 - Interpretation of results in relation to research questions or hypotheses
8. **Conclusion and Recommendations**
 - Summary of key findings
 - Practical recommendations based on the research
9. **Bibliography/References**
 - List of all cited works following proper citation guidelines

Suggested readings:

1. Creswell, J.W. *Research design: Qualitative, quantitative, and mixed methods approaches*, Sage Publications.

2. Hart, C. *Doing a literature review: Releasing the social science research imagination*, Sage Publications.
3. Kothari, C.R. *Research methodology: Methods and techniques*, New Age International Publishers.
4. Thomas, G. *How to do your research project: A guide for students*, Sage Publications.
5. Kumar, R. *Research methodology: A step-by-step guide for beginners*, Sage Publications.

Note: The latest edition of the textbooks should be used.