



**INSTITUTE OF DISTANCE
& ONLINE LEARNING**

Discover. Learn. Empower.

**NAAC
GRADE A+**
ACCREDITED UNIVERSITY



STUDENT HANDBOOK

Master of Commerce

Programme Code – **OCO310**

Session - **JULY 2023**

**Institute of
Distance &
Online
Learning**



Academic Block A3, Level 02,
Chandigarh University - 140413
www.cuidol.in

**AICTE Approved Programme from an
University with A+ Grade from NAAC**

AT A GLANCE

Name of the Programme	Programme Code	Eligibility	Duration
Master of Commerce	OCO310	Bachelor degree in Commerce or its' equivalent from recognized University/ Institution.	Min.: 02 Years Max.: 04 Years

MASTER OF COMMERCE (M. COM)

- 1 Student Handbook will be available on your LMS also.
- 2 This Handbook is valid for the Admissions of JULY 2023 Session.
- 3 Examination form is to be filled through online mode only.

AT A GLANCE

Institute of Distance & Online Learning

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Master of Commerce

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1.0 INSTITUTE OF DISTANCE & ONLINE LEARNING (IDOL)

Over the years, Institute of Distance & Online Learning (IDOL), Chandigarh University has emerged as the best Distance Education Institute, which couples the experience of top industry leaders and renowned academicians to foster a global approach to life-long and real-world learning. The Institute of Distance & Online Learning (IDOL) has quickly evolved into a hub of eminent and distinguished scholars whose informed guidance ingrain their students with work-ready knowledge.

The programme offered by Institute of Distance & Online Learning (IDOL) provides superior Distance Education in Punjab, India, with a desire to deliver student-focused, quality education to students with diverse learning backgrounds. We seek to create excellence in Distance & Online Learning by providing the technology interface, i.e., a Learning Management System (LMS), between the institution and the learner so that quality education can be offered at an affordable cost while also making education convenient for everyone.

Our Learning Management System (LMS) keeps your curriculum, interactive sessions, faculty, etc. a Click Away. It enables learners to plan their studies according to their learning needs and provides enough scope to the experts to plan e-content.

1.1 COURSE MATERIAL

Learning materials are prepared for the courses by university in-house faculty. These materials are edited & audited as per CIQA guidelines of UGC-DEB Regulations of 2020 at the Institute of Distance & Online Learning (IDOL) before they are finally sent to the press for printing. Similarly, audio and video programmes are produced at the Institute of Distance & Online Learning (IDOL) in consultation with the in-house faculty, members of CIQA and Industry experts of Corporate Advisory Board of Chandigarh University. The materials are previewed and reviewed by the faculty as well as CIQA members and edited or modified wherever necessary before they are dispatched and uploaded on Learning Management System (LMS).

1.2 CREDIT SYSTEM

The University follows the 'Credit System' for most of its programmes. Each credit amounts to 30 hours of study comprising all learning activities. Thus, a four-credit course involves 120 hours of study. All commerce courses are 04 credit courses. This helps the student to understand the academic efforts one has to put in, in order to successfully complete a course. Completion of an academic programme (Degree) requires successful clearing of both, the continuous assignments and the term- end-examination of each course in a program.

1.3 STUDENT SUPPORT SERVICES

Institute of Distance & Online Learning (IDOL) has established a strong & quick responsive Learner Support System as per UGC -DEB Regulation 2020. Learner support service provide counselling facilities at periodic intervals online as well as offline; act as information center at university campus for all academic and, administrative information required by the Learner. *(Toll Free Number: 1800 121 38800).*

1.4 DELIVERY SYSTEM

The methodology of instruction in Institute of Distance & Online Learning (IDOL) is different from that of conventional universities. The Delivery system is more learners oriented and the learner is an active participant in the teaching-learning process. Most of the instruction is imparted through distance, rather than Face-to-Face communication. The Institute of Distance & Online Learning (IDOL) follows a multi-media approach for instructions. It comprises:

- **Print Material:** The printed material of the programme is supplied to the learners in the form of a single printed book/e-book, which is divided into Blocks and Units.
- **Audio-Visual Material Aids:** The learning package contains audio and video programmes which have been produced by the Institute of Distance & Online Learning (IDOL) for better clarity and enhanced understanding of the course material given to the Learner. These programmes are usually of 25-30 minutes duration. The audio programmes are run and video programmes are also screened at the learner support centre at the university campus during the hours of the counseling session. The information is also provided on the Institute of Distance & Online Learning (IDOL) website. (www.cuidol.in)
- **Counselling Sessions:** Normally, counseling sessions are held as per a schedule drawn beforehand by the Programme Coordinator/Course Coordinator. They are held on weekends, i.e., Saturday and Sunday.

2.0 MASTER OF COMMERCE (M.COM)

This programme is UGC-DEB recognized Post Graduate Degree programme designed to develop the skills required for careers in the field of Commerce. The programme is designed by in-house faculty taking suggestions from Board of Studies members keeping in view the latest industry requirements and practices. All the courses are contemporary, cover diverse areas of study in Commerce and are relevant to present-day needs. It is uniquely designed for both fresh graduates as well as a working professional.

2.1 SALIENT FEATURES OF THE PROGRAMME

Some of the salient features of the programme are:

- UGC-DEB approved Programme
- Contemporary curriculum and latest study material
- Affordable fee
- Flexible learning
- Earn while learning

2.2 ELIGIBILITY

Bachelor's degree in Commerce or its' equivalent from a recognized University/ Institution.

2.3 DURATION

The minimum duration of the programme is 02 years and the maximum duration is 04 years.

2.4 MEDIUM OF INSTRUCTION

The medium of Instruction for this programme is English.

2.5 PROGRAMME STRUCTURE

Courses	1 st Semester	2 nd Semester	3 rd Semester	4 th Semester
Core	7 (Seven)	5 (Five)	5 (Five)	5 (Five)

- The M. Com Programme consists of 22 courses in all and includes:
 - i) Twenty-two (22) Program Core courses
- In order to get an M. Com degree a student has to complete 22 courses with a total credit weightage of 80 credits. They are as follows:
 - i) 18 Programme Core Courses of 4 Credit each = 72 Credits.
 - ii) 4 Programme Core Courses of 2 Credit each = 8 Credits.
- Programme structure of each of the M. Com programme is presented below. The detailed course outlines are given in Appendix 1

Course code	Course Title	Course code	Course Title
Semester -1 (7 Courses)		Semester-2 (5 Courses)	
23ODMMT601	Managerial Economics	23ODMMT651	Advanced Financial Management
23ODMMT602	Quantitative Techniques	23ODMMT652	Research Methods& Statistics-II
23ODMMT603	Professional Business Communication	23ODMMT653	Advance Corporate Accounting
23ODMMT604	Research Methodology	23ODMMT654	Microfinance Management
23ODMMT605	Business Environment and Regulatory Framework	23ODMMT655	International Financial Reporting Standards
23ODMMT606	Marketing Management		
23ODMMT607	Financial Reporting& Analysis		
Semester-3 (5 Courses)		Semester-4 (5 Courses)	
23ODMMT701	Entrepreneurship	23ODMMT751	Capital Market and Financial Services
23ODMMT702	Supply Chain and Logistic Management	23ODMMT752	Tax Planning and Procedure
23ODMMT703	Family Business Management	23ODMMT753	Business Finance
23ODMMT704	Banking and Financial Services Management	23ODMMT754	Digital Marketing
23ODMMT705	Security Analysis & Portfolio Management	23ODMMT755	Corporate Social Responsibility

2.6 EVALUATION

The evaluation system of the programme for all the courses, except the project course, is based on two components:

- Continuous assessment in the form of Assignments (weightage: 30%):

This component carries a weightage of 30%. There will be two assignments per course. The assignment is to be submitted on Learning Management System (CULMS). Learners are required to attempt the assignments which are prescribed for that semester.

- End Term Examination (ETE) (weightage: 70%):

Term End Examinations will be held twice every year in the months of June and December notified as per the COE. The Learners are at liberty to appear in any of the examinations conducted by the University during the year. A Learner will be allowed to appear in the End Term Examination, only after He/she has registered for that course and submitted the assignment of that course.

Letter grade system is used in this programme. These letter grades are:

Letter Grade	Performance	Grade Point
A ⁺	Outstanding	10
A	Excellent	9
B ⁺	Very Good	8
B	Good	7
C ⁺	Average	6
C	Below Average	5
D	Marginal	4
E	Exposed	0
F	Fail/Poor	0
I	Incomplete	0

Following is the system of converting the overall letter grades to percentage equivalents:

A = 80% and Above

B = 60% to 79.9%

C = 50% to 59.9%

D = 40% to 49.9%

E = Below 40%

END TERM EXAMINATION (ETE)

The learners are required to fill in the Examination form to appear in the ETE each time i.e., for every exam (June/December). Learner has to apply afresh. The Examination Forms are accepted online through Learning Management System (CULMS) only as per the schedule of Academic Calendar.

Dates for submission of Examination Form

For June ETE	For December ETE	Late Fee
1st March to 31st March	1st September to 30th September	NIL
1st April to 15th April	1st October to 15th October	Rs. 1000/- (To be paid online to university through CULMS)

Please note that the dates mentioned above are subject to change. Please check the actual dates on the website/Announcement Section of CULMS.

Examination fee and Mode of Payment

Examination Fee	Mode of Payment
Rs 2000 /- all courses of semester	Credit Card/Debit Card/Net Banking

Examination fee once paid is neither refundable nor adjustable even if the learner fails to appear in the examination.

2.7 TENTATIVE SCHEDULE OF ACADEMIC DELIVERY

	Activities	July - December 2023 Semester	
i)	Dispatch of Study Material to begin	During first half of August till December.	
ii)	Counselling	June to September	
iii)	Submission of Assignments	30 th September 2023	15 th November 2023
iv)	Assignment feedback	13 th November 2023	15 th November 2023
v)	Term-end Examination	2 nd December 2023 to 30 th December 2023	
vi)	Dates for submission of Examination Forms -CULMS.	As notified by COE	
vii)	Dates for Online Re- registration for next semester	As per Academic Calendar available on CULMS & on website www.cuidol.in	

(Dates are subject to change due to unforeseen circumstances)

- Re-appear Examination fee is Rs. 200/- per course
- Examination Form should be filled up and submitted through LMS till November
- Term-end examination respectively. For exact dates/information please check LMS regularly.
- Examination Form is to be submitted Online only as per instructions/Guidelines available at LMS.

2.8 GRIEVANCE REDRESSAL

The Institute of Distance & Online Learning (IDOL) has a robust mechanism in place for redressal of student grievances. On the LMS student can submit their grievances online and track the responses through ticket numbers.

A Grievance Redressal committee has been set up at to respond to the grievances of the Learners. The Student Service Centre can be contacted at the contact details provided below:

1	General Enquiry (Student Support Services and Student Grievances)	Phone: 1800-121-388800
2	Associate Director, Institute of Distance & Online Learning (IDOL) – Member Secretary Grievance Committee.	Room no-201, Level 02, Academic Block A3, Chandigarh University, Mohali – 140413. Email id – ad.idol@cumail.in

3.0 STUDY MATERIAL AND ASSIGNMENTS

The Institute of Distance & Online Learning sends study material to the Learners by Registered post/ Speed Post and if a Learner does not receive the same for any reason; whatsoever, the Learners are required to write to the Institute of Distance & Online Learning (IDOL) and send email to slmsupport@cuidol.in.

The Institute of Distance & Online Learning has a provision to provide soft copy of the self-learning material in place of printed material. The soft copy of SLM is also available on CULMS.

Assignments for the current session are made available on the CULMS. Students are advised to download the same.

4.0 LIST OF FACULTY

Institute of Distance & Online Learning (IDOL)			
1.	Dr. Gurpreet Singh (Associate Director)	2.	Dr. Charanpreet Singh (Associate Professor)
3.	Dr. Sukhwant Kaur (Assistant Professor)	4.	Dr. Pallavi Jaggi (Assistant Professor)
5.	Ms. Amanpreet Kaur (Assistant Professor)	6.	Ms. Himanshi Nagpal (Assistant Professor)
7.	Ms. Sukhveet Kaur (Assistant Professor)		

PROGRAMME COORDINATOR

Master of Commerce (M.Com)

-Dr. Pallavi Jaggi (odlmcom@cuidol.in)

5.0 GUIDELINES FOR SUBMISSION OF ASSIGNMENTS AND APPEARING IN TERM-END EXAMINATIONS

5.1 ASSIGNMENTS

Assignments are part of the continuous assessment of the student. The submission of assignments is compulsory. The grade that you earn in your assignments will be counted in your final result. Assignments of a course carry 30% weightage while 70% weightage is given to the end term examinations. Therefore, you are advised to take your assignments seriously. You cannot appear for the end term examination for any course if you do not submit your assignment. Assignments are uploaded on the CULMS as per the Academic Calendar. The validity of the assignments is one year which implies that these assignments are to be attempted by the students who have taken admission in January and July cycles.

The main purpose of assignments is to test your comprehension of the learning materials you receive from university and also to help you get through the courses. The information given in the printed course materials is sufficient for answering the assignments. Please do not worry about the non-availability of extra reading materials for working on the assignments. However, if you have easy access to other books, you may make use of them. The University has the right not to entertain or even reject the assignments submitted after the due date. You are, therefore, advised to submit the assignments before the due date.

If you do not get passing grades in any assignment, you have to submit it again. For this, you have to ask for/obtain a fresh set of assignments for that course as applicable to that particular semester. However, once you get the pass grade in an assignment, you cannot re-submit it for improvement of grade. Assignments are not subject to re- evaluation except for factual errors, if any, committed by the evaluator. The discrepancy noticed by you in the evaluated assignments should be brought to the notice of the Programme Coordinator, so that the correct score is forwarded by him to the Examination Section.

In case you find that the score indicated in the assessment sheet of your assignments has not been correctly reflected or is not entered in your grade card; you are advised to contact the Programme Coordinator.

5.1 ASSIGNMENTS

The submission of TWO ASSIGNMENTS per subject is compulsory.

- Assignments carry 30% weightage while 70% weightage is given to the term-end examination. The average mark of two assignments will be awarded to students.
- 1st Assignment will be multiple choice-based questions available to the students on the LMS portal.
- 2nd Assignment will be having multiple choice-based questions available to the student on the LMS portal.

	Last Date of Submission
Assignment 1	30 th September 2023
Assignment 2	15 th November 2023

6.0 COURSE OUTLINE

SEMESTER-1

23ODMMT601 – Managerial Economics

Unit-1	Managerial Economics
Unit-2	Elasticity of Demand
Unit-3	Demand Forecasting
Unit-4	Consumer Behaviour Part-1
Unit-5	Consumer Behaviour Part-2
Unit-6	Production Analysis
Unit-7	Theory of Cost and Revenue Analysis
Unit-8	Market Structure
Unit-9	Macro Economics
Unit-10	Classical Theory and Keynesian Theory of Employment
Unit-11	Keynesian Tools
Unit-12	Stabilization Policies
Unit-13	Business Cycle
Unit-14	Inflation and Deflation

SEMESTER-1

23ODMMT602 – Professional Business Communication

Unit-1	Communication & Challenges to Communication
Unit-2	Interpersonal Relations
Unit-3	Business Correspondence
Unit-4	Technology-Enabled Communication
Unit-5	Managerial Writings
Unit-6	Employment Communication
Unit-7	Oral Business Communication
Unit-8	Presentation Skills
Unit-9	Interview Skills
Unit-10	Language Skills

SEMESTER-1

23ODMMT603– Quantitative Techniques

Unit-1	Introduction to statistics
Unit-2	Charts and Graphs
Unit-3	Descriptive Summary Measures (Measure of central tendency)
Unit-4	Descriptive Summary Measures (Measures of variability)
Unit-5	Descriptive Summary Measures (Measures of shape)
Unit-6	Correlation
Unit-7	Regression analysis
Unit-8	Probability Theory
Unit-9	Probability Distributions
Unit-10	Sampling & Sampling Distributions
Unit-11	Hypothesis testing Part-1
Unit-12	Hypothesis testing Part-2
Unit-13	Analysis of Variance (ANOVA)
Unit-14	Analysis of Categorical Data

SEMESTER-1

23ODMMT604 – Marketing Management

Unit-1	Introduction to Marketing Management
Unit-2	The Marketing Process
Unit-3	Marketing Environment
Unit-4	Demand Forecasting
Unit-5	Market Segmentation, Targeting and Positioning
Unit-6	Product Management, Decisions and Development
Unit-7	Packaging and Labelling
Unit-8	Brand and Branding Strategy
Unit-9	Product development and life cycle strategies
Unit-10	Pricing Decisions
Unit-11	Promotion Management
Unit-12	Managing Non-Personal Communication Channels
Unit-13	Distribution Management
Unit-14	Distribution Channel Decisions

SEMESTER-1

23ODMMT605 – Research Methodology

Unit-1	Introduction to Research
Unit-2	Research Process
Unit-3	Review of Literature
Unit-4	Identification of problems and Formulation of Hypothesis
Unit-5	Research Design
Unit-6	Sampling Design
Unit-7	Understanding of Qualitative and Quantitative Research
Unit-8	Collection of data
Unit-9	Scaling
Unit-10	Data Analysis
Unit-11	Reliability
Unit-12	Validity
Unit-13	Hypothesis Tests
Unit-14	Interpretation of Data and Report Writing

SEMESTER-1

23ODMMT606 – Financial Reporting and Analysis

Unit-1	Understanding Financial Statement (Basics of financial reporting)
Unit-2	Understanding Financial Statement
Unit-3	Financial Statements-I
Unit-4	Financial Statements-II
Unit-5	The Income Statement
Unit-6	Financial Statement Analysis-I
Unit-7	Financial Statement Analysis-II
Unit-8	Financial Statement Analysis-III
Unit-9	The Annual Report
Unit-10	Balance Sheet
Unit-11	Inter-company transactions and profit confirmations
Unit-12	Window Dressing-I
Unit-13	Window Dressing-II
Unit-14	Financial Distress Analysis

SEMESTER-2

23ODMMT651 – Advanced Financial Management

Unit-1	Introduction to IAS, US, GAAP
Unit-2	Indian Accounting Standard
Unit-3	US GAAPS
Unit-4	Preparation of Company Accounts under Various Circumstances
Unit-5	Company Accounts
Unit-6	Group Financial Statements
Unit-7	Segmental Reporting
Unit-8	Accounting and Auditing
Unit-9	Joint Venture
Unit-10	Consignment Accounts
Unit-11	Voyage Accounts
Unit-12	Departmental Accounts
Unit-13	Branch Account
Unit-14	Account Systems

SEMESTER-2

23ODMMT652 – Research Methods and Statistics-II

Unit-1	Research
Unit-2	Mixed Method Approach
Unit-3	Research Designs
Unit-4	Co-relational Design
Unit-5	Longitudinal Design
Unit-6	SPSS-I
Unit-7	SPSS-II
Unit-8	Descriptive Statistics
Unit-9	Measures of Variability-I
Unit-10	Measures of Variability-II
Unit-11	Correlation
Unit-12	Regression
Unit-13	Use of Tools for Research-I
Unit-14	Use of Tools for Research-II

SEMESTER-2

23ODMMT653 – Advance Corporate Accounting

Unit-1	Introduction to Advance Corporate Accounting
Unit-2	Accounting for Group companies
Unit-3	Share Capital
Unit-4	Debentures
Unit-5	Accounting for Corporate Restructuring
Unit-6	Corporate Restructuring
Unit-7	Final Accounts
Unit-8	Partnership Accounts
Unit-9	Liquidation of Companies
Unit-10	Amalgamation and Absorption of Companies
Unit-11	Voyage Accounts
Unit-12	Farm Accounts
Unit-13	Introduction to Human Resource Accounting
Unit-14	Human Resource Accounting-II

SEMESTER-2

23ODMMT654 – Microfinance Management

Unit-1	Introduction to Microfinance
Unit-2	Evaluation of Microfinance
Unit-3	Ethics in Microfinance
Unit-4	Microfinance in India
Unit-5	Microfinance Models
Unit-6	Issues, Trends and Frontiers of Microfinance Behaviour
Unit-7	Funding and Financing MFIs
Unit-8	Capital Markets
Unit-9	Debt Capital Markets Financing
Unit-10	Equity Capital Markets Financing
Unit-11	Microfinance Investment Vehicles
Unit-12	Measuring Social Impact
Unit-13	MFI Micro insurance
Unit-14	MFI Commercialization

SEMESTER-2

23ODMMT655 – International Financial Reporting Standards

Unit-1	Introduction to International Accounting
Unit-2	International Sources of Authority
Unit-3	Accounting Standards
Unit-4	Reporting and Presentation
Unit-5	IAS relating to Income
Unit-6	IAS relating to Assets - I
Unit-7	IAS relating to Assets-II
Unit-8	IAS relating to assets-III
Unit-9	IAS relating to Liabilities
Unit-10	IAS relating to Group Accounts
Unit-11	IAS relating to Disclosure and Analysis I
Unit-12	IAS relating to Disclosure and analysis II
Unit-13	Presentation of Single Entity Financial Statements Covered by IFRS Convergence
Unit-14	Presentation of Single Entity Financial Statements Covered

SEMESTER-3

23ODMMT701 – Entrepreneurship

Unit-1	Introduction to Entrepreneurship
Unit-2	The Entrepreneur
Unit-3	Business Opportunity Identification
Unit-4	Preparing a Business Plans
Unit-5	Capital Structure
Unit-6	Financial Analysis and Planning
Unit-7	Launching the New Venture
Unit-8	Managing Growth in New Venture
Unit-9	Sources of Institutional finance for entrepreneurs
Unit-10	Small Business Management
Unit-11	Harvesting Rewards
Unit-12	State Industries Acts
Unit-13	Employees Provident fund Act 1948
Unit-14	Bonus Act 1978

SEMESTER-3

23ODMMT702 – Supply Chain and Logistic Management

Unit-1	Concept of Logistics
Unit-2	Integrated Logistics
Unit-3	Supply Chain Management
Unit-4	Demand Forecasting
Unit-5	Inventory Management
Unit-6	Material Handling
Unit-7	Material Storage System
Unit-8	Warehousing
Unit-9	Storehouse Operations and Control
Unit-10	Logistical Packaging
Unit-11	Transportation
Unit-12	Customer Service- Key Element of Logistics
Unit-13	Logistics Outsourcing
Unit-14	E-Commerce Logistics

SEMESTER-3

23ODMMT703 – Family Business Management

Unit-1	Family Relationships and Family Systems
Unit-2	Role of Family relationships and family systems
Unit-3	Governance challenges for family
Unit-4	Financing decisions in Family businesses
Unit-5	Understanding the relationships between family and business
Unit-6	Corporate governance issues in Indian Families
Unit-7	Conflict's in family business
Unit-8	Models in family business
Unit-9	Corporate Governance and family business performance
Unit-10	Family Business succession
Unit-11	The Indian succession Act
Unit-12	Family Business Issues
Unit-13	Valuing Interests in the family business
Unit-14	Recent trends in family business

SEMESTER-3

23ODMMT704 – Banking and Financial Services Management

Unit-1	Banking- Concept and Objectives
Unit-2	Merchant Banking
Unit-3	Merchant Banking
Unit-4	Merchant Banking in India
Unit-5	Financial Markets
Unit-6	Financial Markets
Unit 7	Financial Services
Unit 8	Insurance
Unit 9	Mutual Fund
Unit 10	Leasing &Hire Purchase
Unit 11	Leasing &Hire Purchase
Unit 12	Debt Securitization and Factoring
Unit 13	Debt Securitization and Factoring
Unit 14	Credit Rating

SEMESTER-3

23ODMMT705 – Security Analysis & Portfolio Management

Unit-1	Investment – A Conceptual Framework
Unit-2	Investment Environment
Unit-3	Risk and Return
Unit-4	Fundamental Analysis
Unit-5	Technical Analysis
Unit-6	Efficient Market Hypothesis
Unit-7	Behavioural Finance
Unit-8	Valuation of bonds and shares
Unit-9	Portfolio Management – Risks and Returns
Unit-10	Capital Asset Pricing Model (CAPM)
Unit-11	Sharpe-The Single Index Model
Unit-12	Factor Models and Arbitrage Pricing Theory
Unit-13	International Portfolio Investments
Unit-14	Mutual Fund Operations

SEMESTER-4

23ODMMT751– Capital Market and Financial Services

Unit-1	Indian Financial System
Unit-2	Financial Instruments
Unit-3	Financial Markets
Unit-4	Financial Institutions
Unit-5	Capital Market
Unit-6	SEBI
Unit-7	Capital Market Instruments
Unit-8	Share capital and Debentures
Unit-9	Rating and Grading of Instruments
Unit-10	Stock Exchanges
Unit-11	Trading, clearing and settlement systems
Unit-12	Risk Management
Unit-13	Demutualization of stock exchanges
Unit-14	Emerging Challenges in Capital Markets

SEMESTER-4

23ODMMT752 – Tax Planning and Procedure

Unit-1	Tax Planning
Unit-2	Tax Evasion, Tax Avoidance, Tax Planning
Unit-3	Residential status for Income Tax
Unit-4	Set off and Carry forward of losses
Unit-5	Computation of Income Tax
Unit-6	Tax Planning for salaried employees
Unit-7	Carry Forward and Set Off of Losses
Unit-8	Computation of book profit & MAT Credit
Unit-9	Tax planning and Management
Unit-10	Dividend Policy
Unit-11	Bonus Shares
Unit-12	Mergers and Amalgamations
Unit-13	Direct Tax Planning
Unit-14	Double Taxation Avoidance Agreements

SEMESTER-4

23ODMMT753 – Business Finance

Unit-1	Business Finance Environment
Unit-2	Finance v/s Accounting
Unit-3	Role of Board of Directors
Unit-4	Business Finance
Unit-5	Conceptual framework for strategic Management
Unit-6	The Agency problem- measures and its overcomes
Unit-7	Management of working capital
Unit-8	Just in Time
Unit-9	Financial Accounts of companies
Unit-10	Small Business Finance in India
Unit-11	Sources of Business Finance
Unit-12	Corporate restructuring
Unit-13	International aspects of business finance
Unit-14	International Investment and financing decisions

SEMESTER-4

23ODMMT754 – Digital Marketing

Unit-1	E-commerce v/s Traditional Commerce
Unit-2	Value chain Analysis
Unit-3	M- Commerce
Unit-4	Pros &Cons of Wireless networking
Unit-5	Mobile E- commerce
Unit-6	The Ecology of Mobile Commerce
Unit-7	Adoption factors of mobile services
Unit-8	Mobile data technologies
Unit-9	Mobile Advertising
Unit-10	Role of mobile commerce
Unit-11	Futuristic m-commerce services
Unit-12	Security Issues in m- commerce
Unit-13	Types of mobile Payment
Unit-14	Ethical and social issues of m- commerce.

SEMESTER-4

23ODMMT755 – Corporate Social Responsibility

Unit-1	Corporate social responsibility
Unit-2	Companies Emphasis on CSR
Unit-3	Evolution of CSR
Unit-4	Ethics CSR and Corporate Behaviour
Unit-5	CSR & Companies Act 2013
Unit-6	Social Responsibility in Globalization
Unit-7	Social Responsibility and Leadership
Unit-8	Agency Theory
Unit-9	The strategic lens
Unit-10	The Strategic Importance of CSR
Unit-11	CSR activities of Corporate India
Unit-12	Reporting Framework
Unit-13	Performance of CSR Initiatives
Unit-14	Emerging Trends and Opportunities In CSR

7.0 PCP – PERSONAL CONTACT PROGRAMME

PCP plays a very significant role in the field of distance education (DE). The PCP is organized to solve distance learning problems. Advancement of new technologies, online tutorials, and Personal Contact Programme (PCP) makes distance education more flexible. PCP is organized for the counseling and guidance of learners.

PCP develops confidence among the students and helps him to solve the educational problem. Under PCP, the learners get an opportunity to interact with the faculty members. Also they get aspiration for further studies. It provides additional learning to the learners.

Personal Contact Programmes, conducted at University Campus, Gharuan, Punjab, for various courses, provide the students opportunity for conceptual understanding of the courses and also for learning by interacting with university faculty and fellow students.

Below are some glimpses of the Personal Contact Programme –



Students of CU-IDOL PCP Batch (Jan 2021) – 25th Oct to 30th Oct, 2021 Dr. Nitya Prakash,
Director – IDOL and the staff of CHANDIGARH UNIVERSITY

7.0 PCP – PERSONAL CONTACT PROGRAMME



CU-IDOL PCP students with Dr. S.S. Sehgal, Registrar, Dr. B. Priestly Shan, Dean Academic Affairs, Dr. Nitya Prakash, Director – IDOL and the staff of CHANDIGARH UNIVERSITY



7.0 PCP – PERSONAL CONTACT PROGRAMME



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7.0 PCP – PERSONAL CONTACT PROGRAMME



8.0 CONVOCAATION CEREMONY 2023

चंडीगढ़ यूनिवर्सिटी में इंस्टीच्यूट ऑफ डिस्टेंस एंड ऑनलाइन लर्निंग के दीक्षांत समारोह में 225 डिग्रियां दी



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संस्था प्रत्येक वर्षी या संस्था
गुणवत्ता व विकास प्रगती
बारे काय काय कार्य केले या
बाबतही निवेदन देते. असेच या
संस्थेच्या माध्यमातून विद्यार्थी व
अध्यापक यांच्यात, शाळा, महा-
विद्यालयां, संस्थांमध्ये व अन्य
संस्थांमधील विद्यार्थी यांच्या
मधोमधो प्रत्येक वर्षी एकदा
एक दिवस या संस्थांमधील
विद्यार्थी यांच्यात एक दिवस
या संस्थांमधील विद्यार्थी यांच्या

संस्कृत में व्यापक रूप से
उपयोग किया जाने वाला
शब्द है। यह शब्द दो अर्थों में
प्रयोग होता है। एक अर्थ में
यह शब्द 'संस्कृत' शब्द के
अर्थ में प्रयोग होता है।
दूसरे अर्थ में यह शब्द 'संस्कृत'
शब्द के अर्थ में प्रयोग होता
है।

[illegible][illegible]

The first of these is the fact that the
 system is not a simple one. It is a
 complex system, and it is not
 possible to describe it in a simple
 way. It is a system that is
 constantly changing, and it is
 not possible to predict its future
 behavior. It is a system that is
 constantly evolving, and it is
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 simple way.

ਚੰਡੀਗੜ੍ਹ ਯੂਨੀਵਰਸਿਟੀ ਵਿਖੇ-2022 ਬੈਚ ਦੀ ਸ਼ਾਲਾਨਾ ਕਨਵੇਂਸ਼ਨ

• ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਅਪਣੇ ਜੀਵਨ ਦਾ ਟੀਚਾ ਸਿੱਧੇ ਤੋਂ ਉਹ ਵੱਲ ਨਿਰਧਾਰਤ ਕਰਨਾ ਚਾਹੀਦਾ ਹੈ। ਅਧਿਆਪਕ ਮੁਹਿੰਮ।

[illegible][illegible][illegible][illegible]

चंडीगढ़ विश्वविद्यालय में दीक्षांत
समारोह में छात्रों को मिली डिग्रियां

संशोधन प्रतिवेदन के प्रकाशक: डॉ. विवेक कुमार, जून 2022 में के.जी.एम.सी.ए. 120, दिल्ली, भारत



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1911 ई. में यह
को गिरा गया और
1912 साल में 1912
17, 18, 19 सालों में
यह बलिदान के
होने लगा।
1912 ई. में यह
को गिरा गया और
1912 साल में 1912
17, 18, 19 सालों में
यह बलिदान के
होने लगा।

9.0 CONTACT US

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