

**Part –B**

**Program: Master of Commerce (Semester IV) NEP**

<b>Code of the Course/Subject</b>	<b>Title of the Course/Subject</b>	<b>Total Number of Periods</b>
<b>M.Com-NEP-401 (DSC)</b>	<b>Entrepreneurship and Skill Development</b>	<b>75</b>

**Course Outcome:-**

1. To Improve Entrepreneurship Quality for Self-employment
2. To provide knowledge about entrepreneurship growth and intellectual Property to Student .
3. To provide knowledge for Start their own Start-up.
4. To enable those student also who are living in rural area.
5. To improve quality of women entrepreneurs .
6. To know about various skill required for entrepreneurship and how to develop it.

<b>Unit</b>	<b>Content</b>	<b>No of period</b>
<b>Unit I</b>	1.1- Entrepreneurship: Meaning, Concept, Definition, Entrepreneurial characteristics and skill 1.2- Reasons for growth of Entrepreneurship in India, Types of Entrepreneurs, Factors affecting Entrepreneurial growth. 1.3- Intellectual property : Trademark, Registration, Infringement of Trademark, Passing-off, Copyright, Patents, Designs.	<b>15</b>
<b>Unit II</b>	2.1- Entrepreneurial Support: Business Incubation, Entrepreneurial Environment, Business Cluster 2.2 Business Plan: Use of Business Plan, Kinds of Business Plan, 2,3 Rural Entrepreneurship: Meaning, need , problems. 2,4 Women Entrepreneurship: Concept, Functions, Growth of Women Entrepreneurs, Problems of Women Entrepreneurs.	<b>15</b>
<b>Unit III</b>	3.1 Start-up: Small Enterprises, pppproject Identification and selection, Project Formulation and Selecton,Project Appraisal 3.2 Entrepreneurial Finance: Sources of Debt Finance, Securing debt finance, Venture Capital. 3.3 Institutional Finance to Entrepreneurs: IDBI,IFCI, ICICI, IRBI	<b>15</b>
<b>Unit IV</b>	4.1- Entrepreneurial Skill: Elements of Entrepreneurial Skills, Major Sources of acquiring entrepreneurial skills 4.2 Communication Skill & Personality Development: Intra Personal Communication and Body Language, Inter Personal Communication and Relationship. Leadership Skill. Team Building and Public Speaking	<b>15</b>
<b>Unit V</b>	5.1 Techniques of Personality Development: Self Confidence, Mnemonics, Goal Setting, Time Management and Effective Planning, Stress Management, Meditation and Concerntation Techniques. 5.2 Self Motivation, Self Acceptance and Self Growth	<b>15</b>

**REFERENCE BOOKS:**

1. Entrepreneurship: Rajeev Rai; Oxford University Press , New Delhi.
2. Entrepreneurial Development: Dr. S.S.Khanka ; S. Chand &Company Ltd. Delhi.
3. Entrepreneurship And Skill Development: Dr. R. D. Yadgire, Dr. S.R.Raghuwanshi; Dhyanpath Publication, Amravati.
4. Entrepreneurship and Employment : S>B> Verma ; Deep and Deep Publications Pvt. Ltd. Delhi.
5. Entrepreneurship Development and Project Management: Neeta Baporikar; Himalaya Publishing House, New Delhi.
6. Business Communication: S>G> Krishnamacharyulu & R. LAlitha ; Himalaya Publishing House, New Delhi.
7. Developing Presentation Skills; Dr.R.L.Bhatia; Wheeler Publishing ;New Delhi/Allahabas
8. Managerial and SkillvDevelopment; Puneet Varshney and Anita Dutta Alfa Publication,New Delhi.

**Part B**  
**Syllabus prescribed for second year Postgraduate programme**  
**Programme: Master of Commerce (Semester: IV) NEP**

Code of Subject	Title of Subject	Total Numbers of Periods
M.Com-NEP-402 (DSC)	International Financing	75

**Course Outcomes:**

1. To understand the structure & function of International Financing.
2. To provide the knowledge of international flow of fund.
3. To make aware students about developments in International Monetary System.
4. To study the global financial markets.
5. To make aware students about World Bank and other International Financial Organization.

UNIT	Contents	No of Periods
<b>1</b>	<b>International Financing</b>	
1.1	Nature, Scope and Significance of International Finance	15
1.2	Emerging Challenges & Responsibilities of Manager in International Finance	
1.3	Cost of Capital and Capital Structure of a Multinational Firm	
1.4	Multinational Capital Budgeting	
<b>2</b>	<b>International Flow of Fund</b>	
2.1	International Monetary Fund, its functions, Global Economy, its benefits	15
2.2	International Financial Institutions	
2.3	Types of International Capital Flows (Primary), Overview, Objectives	
2.4	Factors Affecting International Trade Flows	
<b>3</b>	<b>Developments in International Monetary System</b>	
3.1	Gold Standard, Advantages, Disadvantages & its Suspension, Bimetallic Standard	15
3.2	Bretton Woods System of Exchange Rates	
3.3	Financial Asset, Exchange Rate Regime	
3.4	International Liquidity & its Importance	
<b>4</b>	<b>Global Financial Markets</b>	
4.1	Meaning of Global Financial Markets, Types of Markets.	15
4.2	Euromarkets, Meaning, Overview & History	
4.3	Interest Rate in Global Money Markets	
4.4	Money Market Instruments, Types, Objectives & Importance	
<b>5</b>	<b>International Finance</b>	
5.1	International Bank for Reconstruction and Development (IBRD), International Development Association (IDA)	15
5.2	International Finance Corporation (IFC), Multilateral Investment Guarantee Agency (MIGA), International Centre for Settlement of Investment Disputes (ICSID)	
5.3	Asian Development Banks –Structure & Functions.	
5.4	Types of International Crisis	

**Reference Books:-**

1. Gupta S.B. :- Monetary Planning Of India
2. G.N. Halm :- Monetary Theory
3. VyuptakeshSharan, International Financial Management, Fifth Edition, PHI Learning Pvt. Ltd.
4. P.G.Apte, International Financial Management, Tata McGraw Hill Education Pvt. Ltd. Fifth Edition, New Delhi
5. V.A.Avadhani:International Finance, Himalaya Publishing House, New Delhi.
6. Kishore Rani M: Financial Management, Taxmann's Publication, New Delhi.
7. Machiraju H.R.: International Financial Management, Himalaya Publishing House, New Delhi.
8. एस.एम.कोलते :भारतीय वित्तीयप्रणाली.
9. डॉ.सुभाष गुजर :बँकिंग संकल्पनाआणिकार्यप्रणाली.

**Part B**  
**Syllabus prescribed for second year Postgraduate programme**  
**Programme: Master of Commerce (Semester: IV) NEP**

Code of Subject	Title of Subject	Total Numbers of Periods
M.Com-NEP-4023(DSC)	International Marketing	75

**SUBJECT OUTCOMES**

1. To develop understanding about International Marketing
2. To develop understanding of Application about International Marketing Organisation
3. To develop understanding of Global Product Planning
4. To develop understanding of application of Global Product Pricing
5. To develop understanding of Emerging Issues of Global Marketing

UNIT	CONTENT	PERIODS
Unit I	<p style="text-align: center;"><b>INTRODUCTION TO INTERNATIONAL MARKETING</b></p> 1.1 Nature, significance and complexities in international marketing. 1.2 Transition from domestic to international marketing 1.3 Internal environment of international marketing 1.4 External environment of international marketing – Geographical, Demographic, Economic, Socio-cultural, Political and legal environment. 1.5 Impact of environment on international marketing decisions	15
Unit II	<p style="text-align: center;"><b>INTERNATIONAL MARKETING, PLANNING, ORGANIZING AND CONTROL</b></p> 2.1 Issue in international marketing 2.2 International marketing, information system 2.3 Organizing and controlling, international marketing operations 2.4 Global market segmentation 2.5 Selection of foreign market and international positioning.	15
Unit III	<p style="text-align: center;"><b>PRODUCT AND PRICING DECISION</b></p> 3.1 Products planning for global markets 3.2 New product development 3.3 Management of international brand 3.4 Packaging and labeling 3.5 Environmental influences on pricing decisions 3.6 International pricing policies and strategies.	15
Unit V	<p style="text-align: center;"><b>EMERGING ISSUE AND DEVELOPMENTS IN INTERNATIONAL MARKETING</b></p> 5.1 Ethical and social issues 5.2 International marketing of services 5.3 Information technology and international marketing. 5.4 Impact of globalization 5.5 World trade organization.	15

**Reference Books:**

1. International Marketing with Power Web by Philip R. Cateora, John Graham, Hardcover, Publisher: McGraw-Hill/Irwin
2. Global Marketing (3rd Edition) by Warren J. Keegan, Mark Green, Paperback: 666 pages, Publisher: Prentice Hall
3. Global Marketing Management by Masaaki Kotabe, Kristiaan Helsen, Hardcover: 720 pages, Publisher: Wiley
4. Global Marketing: Foreign Entry, Local Marketing, and Global Management by Johnny K. Johansson, Hardcover: 672 pages, Publisher: McGraw-Hill/Irwin

**Part B**

**Program: Master of Commerce (NEP)**

**Semester IV**

Code of the Course / Subject	Title of the Course / Subject	Total Number of Periods
M.Com. -NEP-404 (DSE)	E-Commerce and Legal Security - II	45

**Course Outcome:**

1. Understand the fundamentals of e-commerce and its impact on business operations.
2. Analyze the legal implications of e-commerce transactions.
3. Identify and evaluate legal risks associated with e-commerce activities.
4. Examine strategies for ensuring legal compliance and security in e-commerce environments.
5. Develop critical thinking skills to address legal challenges in e-commerce.
6. Apply legal principles to real-world e-commerce scenarios.

Unit	Content	Nos. of Periods
<b>I</b>	<p><b>1.1 Introduction to E-Commerce:</b> Evolution of E-Commerce Introduction, History of E-commerce and trends in e-commerce, Roadmap of E-commerce in India, Main Activities, Functions E-commerce opportunities and challenges, E-commerce business strategies for Marketing, Sales &amp; Promotions.</p> <p><i>1.2 Technologies: Relationship between E-Commerce and Networking, Different Types of Networking for E-Commerce, Internet, EDI Systems. Architectural framework of Electronic Commerce, Web based E - Commerce Architecture.</i></p>	<b>9</b>
<b>II</b>	<p><b>2.1 World Wide Web and E- Enterprise</b> World Wide Web Reasons for building own website, Benefits of Website, Registering a Domain name , Web Site design principles.</p> <p><b>2.2- Applications of E-Commerce and E- Enterprise</b> –Applications to Customer Relationship Management – Types of CRM , Functional Components of E-CRM .Introductions &amp; Meaning of E- Enterprise Benefits and Limitations of E- Enterprise.</p>	<b>9</b>
<b>III</b>	<p><b>3.1 E-Marketing</b> : Introduction, Scope and Techniques of E-Marketing , Traditional web promotion ,web Counters &amp; advertisements ,Role of Social Media. E- Commerce Customer Strategies for Purchasing Activities, Planning for e-Commerce , The pros and cons of E-Shopping.</p> <p><b>3.2 Electronic Payment Tools:</b> Dual Signatures Magnetic Strip Cards - Smart Cards - Electronic Chesques - Electronic Cash - Third party Processors and Credit Cards - Risk and electronic payment system - Designing Electronic payment systems.</p>	<b>9</b>
<b>IV</b>	<p><b>4.1 Security in E-Commerce:</b> Security in e-commerce- Threats in computer system –Virus, Cyber Crime Network Security : Encryption, Protecting Web server With a Firewall , Firewall and The security Policy, Network Firewalls &amp; Applications Firewalls.</p> <p><b>4.2- Issue IN E-Commerce-</b>Understanding Ethical, Social and Political issue in E- Commerce : A Modal for Organizing the issue Basic Ethical Concepts. Information’s Right : Information collected at E-Commerce Website , The Concept Of Privacy , Legal Protections. Intellectual Property Rights :Types of IPR, Governance.</p>	<b>9</b>
<b>V</b>	<p><b>5.1 Legal and Regulatory Environment:</b> cyber laws in India and their limitations ,Management of Risk: Introduction, Introduction to Risk Management, Disaster Recovery Plans, Risk Management Paradigm, Jurisdictional issues in e-commerce, Legal requirements for online businesses.</p> <p><b>5.2 E-Commerce Strategy:</b> Definition, Importance and scope and implementation Strategic Planning for E-Commerce, Strategy in Action, Competitive Intelligence on the Internet, Implementation; Plans and Execution, Project and Strategy assessment - Managerial Issues.</p>	<b>9</b>

**BOOKS RECOMMENDED:**

1. E-commerce Devid Whiteley McGraw Hill
2. E-commerce – The cutting edge of business K.Bajaj and Nog TMH
3. "E-Commerce Law: Text and Cases" by Jonathan Reichental
4. E-Commerce, S.Jaiswal – Galgotia, Galgotia Publications Pvt Ltd ; Publication date. 12 May 2000
5. E-Commerce, Efrain Turbon, Jae Lee, David King, H.Michael Chang, Prentice Hall, 2000
6. Electronic Commerce – Gary P.Schneider – Thomson, Publisher: Course Technology Inc., 2007, ISBN: 1418837032
7. Electronic Commerce - Security, Risk Management and Control, Greenstein and Feinman, Irwin Mc.Gra-Hill, 2000.
8. Frontiers of electronic commerce – Kalakata, Whinston, Pearson Education India, 1996
9. E-Commerce fundamentals and applications Hendry Chan, Raymond Lee, Tharam Dillon, Ellizabeth Chang, John Wiley
10. CIO magazine- [www.cio.com](http://www.cio.com)

11. E-COMMERCE and ITS APPLICATIONS Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla. S. Chand & Company, New Delhi
12. Cyber Laws Justice Yatindra Singh Universal Law Publishing Co, New Delhi
13. Cyber Laws Krishnakumar
14. Guide to Cyber Laws Rohnay D. Ryder Wadhwa, Nagpur
15. Cyber Laws Justice Yatindra Singh Universal Law Publishing Co.
16. Text book on Intellectual property rights N.K. Acharya Asia Law House
17. Mohammad Mahmoudi Maymand, E-Commerce Murthy C.S.V.,
18. E-Commerce - Concepts, Models and Strategies
19. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson

Code of the Course / Subject	Title of the Course / Subject	Total Number of Periods
M.Com. -NEP-404(DSE)	E-Commerce and Legal Security- II <b>(Practical)</b>	30

List of Practical's:

- 1) Create a web site with minimums Details.
- 2) List out the web sites dealing with E-Commerce.
- 3) Long on the web site dealing with E-Commerce and list out the facilities available.
- 4) Trading Stock online, Ordering Products/ Journals/Books Etc.
- 5) On line travel & Tourism services
- 6) Employment Placement & Job market.
- 7) Internet Banking , On line Ticket Booking , On line Marketing, online Advertising.

#### Division of Marks for Practical's

Record Preparation	10 Marks
Practical Performance	10 Marks
Viva – Voce	10 Marks
Description	10 Marks
<b>Practical Total</b>	<b>40 Marks</b>

**Part B**  
**Programme: Master of Commerce (Semester:IV) NEP**

Code of Subject	Title of Subject	Total Numbers of Periods
M.Com.-NEP-404 (DSE)	<b>Foreign Trade</b>	75

**Subject Outcomes:**

The successful completion of this course shall enable the student to \_\_\_

- 1) To know the concepts of Foreign Trade its importance and role in economic growth.
- 2) To understand Foreign Trade after implementing New Economic Policy 1991.
- 3) To understand the recent Foreign Trade Policy 2023.
- 4) To identify policies, infrastructure and institutional framework for Export Promotion.
- 5) To enable students to understand whole procedure and documentation regarding Financing, Foreign Exchange regulations, Insurance, Shipment etc..

UNIT	Contents	No of Period
<b>1</b>	<b>Foreign Trade :</b>	15
	1.1 : Concept of Foreign Trade, Importance of Foreign Trade, Essential Characteristics of Foreign Trade. 1.2 Advantages and Dis-advantages of Foreign Trade, Role of Foreign Trade in economic Growth. 1.3: Distinction between Internal Trade and Foreign Trade, Foreign Trade of India, Import Trade, Export Trade, Foreign Trade after New Economic Policy - 1991. 1.4: Recent Trends in India's Foreign Trade, Major Trading partners of India in Foreign Trade, Problems and Challenges in India's Foreign Trade.	
<b>2</b>	<b>Foreign Trade Policy :</b>	15
	2.1 : Foreign Trade Policy-2023, Highlights and major features. 2.2 : Export promotion infrastructure and the institutional set up. 2.3 : Deemed Exports and rupee convertibility. 2.4: Policy on foreign Collaboration and counter trade arrangements.	
<b>3</b>	<b>Export Promotion :</b>	15
	3.1 : Export assistance and EPCG scheme. 3.2 : Export facilities, duty drawback, duty exemption scheme, tax concessions. 3.3: Role of state trading houses, 100% Export oriented units, Export houses and trading houses, EPZs, SEZs, 3.4: Types and characteristics of documents, Export Contract.	
<b>4</b>	<b>Export Financing And Exchange Risks :</b>	15
	4.1 : Methods of payment, negotiations of Export bills, documentary credit and collection, 4.2 : Pre and post shipment export credit, Bank guarantees. 4.3: Foreign Exchange regulations. 4.4: Marine insurance-procedures and documentation for cargo loss claims.	
<b>5</b>	<b>Management of Imports :</b>	15
	5.1: Process and procedure of quality control and pre- shipment inspection. 5.2: Excise and customs clearance regulations, procedures and documentations. 5.3: Procedure for procurement through imports, customs clearance of imports. 5.4: Introduction to risks involved in importing transit risk, Credit risk and	

	exchange risk.	
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**References :**

- 1) International Trade-Verma M.L: Vikas Publishing House New Delhi.
2. Export-Import Policy: Ministry of Commerce, New Delhi.
3. Handbook of Export-Import Policy Procedure : Ministry of Commerce New Delhi.
- 4 Foreign Trade of India, Mrs. Ushamlata, 2023, SahityaBhavan Publications, Agra.
- 5) Foreign Trade and Export Import Policy of India, Madhusadana H. S. , 2020, New Century Publications, New Delhi.
- 6) Foreign Trade of India, Bimal Jaiswal, Anoop K. Singh (2015), New Royal Book Company, Lucknow
- 7) Foreign Trade - Theory, Procedures, Practices and Documentation, Dr.Khuspat S. Jain, Dr.Apexa Jain, 2017, Himalaya Publishing House, Mumbai.
- 8) Foreign Trade of India and Foreign Trade Policy - 2023, M. M. Sury, 2023, New Century Publications, New Delhi.
- 9) आंतरराष्ट्रीयअर्थशास्त्र, डॉ. आरकेदातीर, प्रा. जीजेलोमटे, डॉ. डीजीउशीर, २०१८, निरालीप्रकाशन, पुणे.
- 10) आंतरराष्ट्रीयअर्थशास्त्र, श. के. मोडक,

**Part-B**

Syllabus Prescribed for 2 Year Post Graduate Programme (NEP)

Programme: Master of Commerce II Year Semester IV-NEP (DSE)

Code of the Course	Title of the Course	Total Number of Periods
M.Com-404. (DSE)	Capital Budgeting	75

**Course Objectives:**

The aim of this course is students will have a comprehensive understanding of capital budgeting techniques and investment evaluation, empowering them to make well-informed financial decisions and contribute to the long-term success of their organizations.

Unit	Contents	No of periods
Unit- I	Concept and Definition of Capital Budgeting, Features of Capital Budgeting, Types and Process of Capital Budgeting, Factors Influencing Capital Budgeting, Importance/Need of Capital Budgeting	15
Unit- II	2.1 Payback Period: Concept, Definition, Problems using formula based and	15

	table-based calculations 2.2 Concept of Discounting 2.3 Discounted Payback Period	
Unit-III	3.1 Net Present Value (NPV): Definition, Formula, and Examples 3.2 Profitability Index: Definition, Formula, and Examples	15
Unit-IV	Internal Rate of Return (IRR) Rule: Basics, Definition, similarities and differences between IRR & NPV and Practical Examples	15
Unit- V	5.1 Difficulties in Capital Budgeting. 5.2 Types of Capital Expenditure Decision/Control	15

### Course outcomes:

Upon completion of this elective subject in Capital Budgeting, students will gain:

1. A comprehensive understanding and proficiency in making well-informed and impactful long-term investment decisions.
2. Proficiency in employing diverse capital budgeting techniques to evaluate and select investment opportunities effectively.
3. The ability to strategically align investment decisions with organizational goals and objectives through insightful planning.
4. Enhanced critical thinking skills and problem-solving acumen for thorough evaluation of investment projects.
5. Practical reinforcement of theoretical knowledge through hands-on examples and exercises, facilitating a deeper grasp of real-world implications.
6. Competence in analyzing and mitigating investment risks and uncertainties to navigate challenges effectively.
7. Enhanced financial management practices through optimized resource allocation and judicious investment decision-making.

### Reference Books:

1. Capital Budgeting: Theory and Practice: 10 (Frank J. Fabozzi Series) Hardcover, Wiley Finance Series
2. Gupta R.K., Gupta Himanshu: Working Capital Management & Finance, A Handbook for Bankers and Finance Managers, Notion Press
3. IGNOU MS-42 - Capital Investment and Financing Decision, Latest Help Book Edition, 978-93-81638-24-8 (English), Gully baba Publishing House Pvt. Ltd.
4. UGC NET Capital Budgeting Theory and Practice Study Material for Management,
5. Tulsian P. C., & Others, Financial Management, S. Chand & Co. New Delhi
6. Financial Management - By - R. Sharma, ISBN Code - 978-93-87601-58-1, Laxmi Narain Agrawal, Jaipur
7. Finance Nonfinancial Managers, Murugesan Ramaswamy, ISBN 13-9789354735523



<i>Code of the Course/Subject</i>	<i>Title of the Course/Subject</i>	<i>Total Number of Periods</i>
<i>M.Com-NEP-404(DSE)</i>	<i>Human Resource Management</i>	<i>75</i>

**Course Outcomes:**After Completion of this subjects the students will able to

- 1) Understand the basics of Human Resource Management
- 2) Analyse the concepts of HRP in line with industrial sphere
- 3) Develop an insight into training and development
- 4) Formulate the changing role of HR manager in recent times
- 5) Demonstrate the capability of conflict resolution.

<b>Unit</b>	<b>Content</b>	<b>No. of Periods</b>
<b>I</b>	1.1 Human Resource Management (HRM). – Concept, features and significance 1.2 Traditional HRM v/s Strategic HRM , 1.3 Objectives of HRM 1.4 Organisation Structure of HRM Department – Changing Role of H.R. Manager. 1.5 HRM and work culture, HRM and Organizational Behavior	<b>15</b>
<b>II</b>	2.1 Human Resource Planning- Concept, Need and Importance 2.2 Factors affecting HRP, Psychological and Behavioural Issues in HRP. 2.3 Job Analysis, Job Description: Concept and Applicability, Induction Process 2.4 Recruitment and Selection of managerial personnel - Factors affecting recruitment process, 2.5 Role of Recruitment agencies, Online process of selection	<b>15</b>
<b>III</b>	3.1 Training and Development –Concept, Need and Importance, Training V/S Development 3.2 Designing of the effective training programme, Assessment &Evaluation of the effective training programme. 3.3 Challenges before trainers, Management Development Programme – Techniques. 3.4 Performance Appraisal-Concept & Objectives, Importance 3.5 Process, Guidelines for conducting appraisal Interviews, Ethical aspects in performance appraisal.	<b>15</b>
<b>IV</b>	4.1 Career Advancement and Succession Planning- Self-Development Mechanism and Knowledge enrichment, 4.2 Managing Promotion and Transfers, Managing dismissal, Succession Planning- Problems and Issues, Culture as a factor in Succession Planning. 4.3 Wages and Compensation Concept and Importance, Types of Wages, 4.4 Concept and Types of Fringe Benefits,Difference between wages and compensation 4.5 Objectives of Compensation, Factors influencing Compensation, Payroll	<b>15</b>

	and Compensation, Compensation and Talent Management	
<b>V</b>	5.1 Conflict Management-Concept, Importance and Objectives 5.2 Conflict Management-Causes & Factors Affecting- Internal & External 5.3 Conflict Management- Steps and Procedure, Conflict at work place 5.4 Ways of conflict resolution, Role of Counseling in conflict resolution. 5.4 Limitations of Conflict Management	<b>15</b>

1. Subba Rao, P. (2014). Essentials of HRM and Industrial Relation (5th ed.). Himalaya Publishing House, Mumbai.
2. Khanka, S. S. (2007). Human Resource Management (2nd ed.). S. Chand Publishing, New Delhi.
3. Bhattacharya, D. K. (2014). Compensation Management (2nd ed.). Oxford University Press, New Delhi. (Link: <https://rb.gy/52rej>)