



**CURRICULUM AND CREDIT FRAMEWORK
FOR
MASTER OF COMMERCE
(SEMESTER 1 & 2)
AS PER
NATIONAL EDUCATION POLICY 2020**



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INTRODUCTION:

India is among the fastest-growing economies in the world. Knowledge creation and research are critical in sustaining economic growth. A robust ecosystem of research, with a vast talent pool, is perhaps more important than ever if India is to become a leading knowledge society and one of the largest economies in the world in the coming years and decades. For that to happen, the nation needs a significant expansion of its research capabilities and output across disciplines.

The higher education sector is likely to expand significantly with the possible addition of more and more young Indians into higher education as India moves towards becoming a knowledge economy and society. A major thrust, therefore, is given in NEP 2020 with initiatives such as multidisciplinary education with multiple entry and exit options, research at the undergraduate level, learning outcomes-based curriculum approach, etc.

The postgraduate (PG) programmes help students to extend their knowledge of their chosen subject and prepare them for higher research studies. The advanced knowledge and specialized skills they gain in the PG programme are crucial to sustaining the journey of a student from the acquirer of knowledge to the creator of knowledge.

The re-structured degree programmes are promoted in both undergraduate and postgraduate education. The NEP 2020 states that “the undergraduate degree will be of either 3 or 4-year duration with appropriate certifications, e.g., a UG certificate after completing 1 year in a discipline or field including vocational and professional areas, or a UG diploma after 2 years of study, or a Bachelor’s degree after a 3-year programme. The 4-year multidisciplinary Bachelor’s programme, however, shall be the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student”.

The **National Education Policy (NEP) 2020**, approved by the Government of India after a gap of 34 years, is a landmark reform in the Indian education system. Aimed at creating a holistic, flexible, multidisciplinary, and learner-centric education structure, NEP 2020 envisions transforming the higher education landscape to meet the demands of the 21st century knowledge economy. The policy emphasizes the integration of academic disciplines, flexibility in course choices, focus on research and innovation, and the alignment of Indian higher education with global standards.

In the context of **postgraduate programmes**, NEP 2020 lays special emphasis on academic flexibility, curricular reforms, and credit-based learning, thereby reshaping the traditional structure of PG education in India.

DEFINITIONS OF KEY WORDS:

1. **Academic Year:** A semester comprises 90 working days and an academic year is divided into two semesters.
2. **Course:** Usually referred to, as ‘papers/subject’ is a component of a programme. All courses need carry the same Weightage. The courses should define learning objective and learning outcomes. A course designed to comprise lectures outreach activities/ project work/ viva / seminars/assignment/ presentations etc. or a combination of some of these.
3. **Programme:** An educational programme leading to award of the Certificate in Commerce, Diploma in Commerce, Degree certificate and Honours or Honours with Research Degree.
4. **Major Discipline:** Major discipline is the discipline or subject of main focus and the degree will be awarded in that discipline. Students should secure the prescribed number of credits.

5. **Minor discipline:** Minor discipline helps a student to gain a broader understanding beyond the major discipline.
6. **Discipline Specific Core Courses:** DSC (Discipline Specific Core) courses are mandatory core courses within a student's chosen field of study, covering fundamental concepts and essential knowledge.
7. **Discipline Specific Elective Courses:** DSE (Discipline Specific Elective) courses are specialized, advanced options offered to students to explore deeper into a particular discipline, allowing for specialization and extended scope within their major or minor subject
8. **Multidisciplinary Courses:** These courses are intended to broaden the intellectual experience and form part of liberal arts and science education.
9. **Ability Enhancement Courses:** The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity.
10. **Skills Enhancement Courses:** These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. The institution may design courses as per the students' needs and available institutional resources.
11. **Value-Added Courses:** The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties.
12. **Summer Internship /Apprenticeship:** key aspect of the new UG programme is induction into actual work situations. All students will also undergo internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the summer term. Students will be provided with opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability.
13. **Vocational Courses:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical.
14. **Research Dissertation:** Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertation in the eighth semester.
15. **Choice Based Credit System (CBCS)** provides an opportunity for the students to choose courses from the prescribed pool of courses comparing Major/Core, Minor/Elective of Skills Based (Vocational) courses etc.
16. **Credit:** It determines the number of hours of instruction required per week over the duration of a semester. One credit is equivalent to one hour of teaching per week, One credit for tutorial work means one hour of engagement per week, A one-credit course in practicum or lab work, community engagement and services, and fieldwork in a semester mean two-hour engagement per week, A one-credit of Seminar or Internship or Studio activities or Field practice/projects or Community engagement and service means two-hour engagements per week.
17. **Credit Scheme:** A Credit Scheme is a formal mechanism for awarding credits in respect of learning achievements.
18. **Credit Accumulation:** The credit would be given for every kind of learning which are of each qualification and these credits can be accumulated in Academic Bank of Credits (ABC).
19. **Credit Storage:** ABC shall enable an individual to digitally keep record of all the learning acquired and accumulated in terms of credits points throughout life in a common account irrespective of types of learning i.e. academic, vocational training or experiential.
20. **Credit Transfer:** Credit Transfer is a process by which credits are recognized by the concerned awarding body and mutual acceptance of credits between two entities. There may be rules framed for the same.

21. **Credit Level:** Credit Level defined on the basis of the cumulative number of years of learning with assessment.
22. **Credit Framework:** Credit Framework means the framework, built to measure units of education, skills, and learning credits for a student to achieve the competency for performing a job role successfully or efficiently.
23. **Assessment:** Assessment is the process of determining that the learner has achieved the outcomes of the module. No credit can be earned by the learner unless programme is assessed for the achievement of outcome of a programme.
24. **Assessment Band:** NCrf level be equated with the assessment mandatory stage of academic, vocational or experiential learning which must be cleared by the learner. Clubbing of levels (If any between two mandatory stage) has been referred as Assessment band.
25. **Level of Courses:** UG courses shall be coded based on the learning outcomes, level of difficulties and academic rigors. The Coding structure may be 0-99 (Pre-requisite level), 100-199 (Foundation or Introductory level), 200-299 (Intermediate level), 300-399 (Higher level) and 400-499 (Advanced level), 500-599 (First year course for two years Master Degree Programme), 600-699 (Second year course for two years Master Degree Programme), 700-799 & above (Courses of Doctoral students).
26. **Learning Outcomes:** Learning Outcomes represent what a learner knows, understands and is able to do on a completion of a learning process. It would be expressed in terms of knowledge, skills and competence.
27. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P, F and Ab.
28. **Credit Point:** It is the product of grade point and number of credits for a course.
29. **Semester Grade Point Average (SGPA):** It is a measure of performance or work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
30. **Cumulative Grade Point Average (CGPA):** it is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

MAIN FEATURES OF THE PG CURRICULUM FRAMEWORK:

1. **Multidisciplinary and Holistic Education:** NEP 2020 promotes the inclusion of courses across disciplines, allowing PG students to select electives beyond their core area of specialization. This inter- and multi-disciplinary approach equips learners with a broader knowledge base and critical thinking skills.
2. **Credit-based Modular Structure:** The postgraduate curriculum is restructured into **modular units** with a **defined credit system**. This enables seamless mobility between institutions (both national and international), as well as within disciplines, through the **Academic Bank of Credits (ABC)** system.
3. **Flexibility and Student Choice:** Students can now pursue **one-year** or **two-year master's programmes**, depending on their prior qualifications. For instance, students with a 4-year undergraduate honours degree can pursue a 1-year master's programme, whereas others may opt for a 2-year model. This flexibility accommodates diverse academic backgrounds and goals.
4. **Emphasis on Research and Innovation:** NEP 2020 strengthens research orientation at the PG level. The curriculum mandates the inclusion of research components, dissertations, or project work, particularly in the second year (for 2-year PG programmes), preparing students for doctoral studies or research-driven careers.

5. **Integration of Skill Development and Employability:** The revised PG framework includes skill-based courses, internships, and value-added certifications. The focus is on enhancing employability, digital literacy, entrepreneurship, and life skills, aligned with the evolving industry and societal needs.
6. **Outcome-Based Education (OBE):** The curriculum design is anchored in clearly defined **Programme Outcomes (POs)**, **Programme Specific Outcomes (PSOs)**, and **Course Outcomes (COs)**. This outcome-oriented approach ensures that learning is measurable, relevant, and directed toward practical application.
7. **Inclusivity and Accessibility:** The credit framework enables **multiple entry and exit options**, allowing students to pause and resume their education without losing academic progress. This inclusive feature is particularly beneficial for working professionals and learners from marginalized backgrounds.
8. **Technology Integration and Digital Learning:** NEP 2020 encourages the incorporation of **ICT tools, MOOCs (like SWAYAM)**, and blended learning into the PG curriculum. Digital platforms are leveraged for content delivery, assessment, and self-paced learning. Students have flexibility to switch to alternative modes of learning (offline, ODL, Online learning, and hybrid modes of learning).

In essence, the **NEP 2020-based Curriculum and Credit Framework for Postgraduate Programmes** fosters a student-centric, competency-based, and globally relevant higher education system. It empowers universities and academic institutions to innovate in pedagogy, assessment, and content delivery while maintaining academic rigor and societal relevance. This forward-looking transformation ensures that Indian PG education produces graduates who are not only academically sound but also adaptable, skilled, and ready to contribute meaningfully in diverse sectors of society.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOS)

The Programme Educational Objectives (PEOs) outline the professional and career accomplishments that graduates of the M.Com. programme are expected to attain within a few years of graduation.

PEO 1: Advanced Professional Competence: Graduates will demonstrate advanced knowledge and comprehensive conceptual understanding of fundamental and specialized commerce disciplines—including Strategic Management Accounting, Corporate Financial Reporting, Forensic Auditing, and Financial Economics. They will successfully assume managerial, executive, and advisory roles in corporate, banking, and financial sectors.

PEO 2: Strategic Decision-Making and Research Capabilities: Graduates will possess the analytical capability to identify business complexities, formulate hypotheses, apply modern research methodology tools, and execute evidence-based strategies to resolve real-world industry challenges. They will bridge the academic-industry gap by functioning as autonomous knowledge creators through dissertations and industry-linked research projects.

PEO 3: Entrepreneurial and Tech-Driven Adaptability: Graduates will leverage practical digital proficiencies, including FinTech, Data Analytics, E-Commerce, Social Media Marketing, and Computer-Assisted Audit Techniques (CAATs), to spearhead innovation, manage corporate restructuring, or drive entrepreneurial ventures in a dynamic global economic market.

PEO 4: Ethical Leadership and Sustainability Orientation: Graduates will practice high corporate governance standards, business transparency, and workplace ethics. They will systematically integrate Environmental, Social, and Governance (ESG) principles and Business Responsibility and Sustainability Reporting (BRSR) frameworks into corporate strategy to foster equitable social development.

PEO 5: Lifelong Learning and Holistic Citizenship: Graduates will remain resilient, adaptable, and self-aware lifelong learners. They will continually upgrade their professional credentials through executive education, digital certifications, or professional networks, positively contributing as responsible citizens in an interdependent world.

PROGRAMME OUTCOMES (PO):

The Programme Outcomes (POs) represent the broader attributes, skills, and behavioural descriptors that students will demonstrate immediately upon completing the postgraduate commerce qualification.

PO 1: Disciplinary Knowledge: Demonstrate in-depth and systematic knowledge of advanced concepts, theoretical frameworks, and contemporary practices in commerce, with a focus on their chosen specialization.

PO 2: Critical and Analytical Thinking: Critically analyze complex business problems, synthesize information from diverse sources, and evaluate strategic alternatives to formulate evidence-based decisions and innovative solutions.

PO 3: Research and Inquiry Skills: Identify relevant research problems, design robust research frameworks (including hypotheses, sampling, and methodology), conduct systematic literature reviews, apply appropriate quantitative/qualitative techniques, and interpret findings to contribute to the field of commerce.

PO 4: Effective Communication: Articulate complex ideas, research findings, and business arguments clearly and persuasively in both oral and written forms, including academic reports, business presentations, and professional documentation, demonstrating proficiency in business and academic writing.

PO 5: Ethical Reasoning and Sustainability: Recognize and analyze ethical dilemmas in business contexts, apply frameworks of corporate governance and social responsibility, and integrate ESG (Environmental, Social, Governance) parameters into managerial decision-making.

- PO 6: Digital and Technological Proficiency:** Utilize contemporary digital tools, financial databases (e.g., RBI bulletins, Scopus), accounting software, and data analytics platforms (e.g., for forensic audit, social media analytics) for effective financial reporting, analysis, and marketing communication.
- PO 7: Leadership and Teamwork:** Demonstrate leadership capabilities, collaborative skills, and the ability to manage teams effectively in diverse and multidisciplinary settings, applying insights from organizational behaviour and human resource management.
- PO 8: Strategic Thinking:** Formulate and implement strategic decisions related to financial management, marketing, taxation, corporate restructuring, and performance management, aligning functional strategies with long-term organizational goals.
- PO 9: Employability and Entrepreneurship:** Exhibit professional competencies required for careers in corporate financial reporting, tax planning, investment banking, forensic auditing, digital marketing, HR analytics, and other emerging fields, while also demonstrating the acumen to initiate and manage new ventures.
- PO 10: Lifelong Learning and Adaptability:** Recognize the need for continuous professional development, adapt to regulatory changes (e.g., Labour Codes, Income Tax Act), technological disruptions (e.g., AI, blockchain), and evolving global economic scenarios to remain effective in their chosen careers.

PROGRAM SPECIFIC OUTCOME (PSO):

After successful completion of the Master of Commerce (M.Com.) Programme, students will be able to:

- PSO 1:** Apply advanced concepts and practices of accounting, finance, marketing, human resource management, taxation, and commerce for organizational decision-making and performance improvement.
- PSO 2:** Conduct independent and collaborative research in commerce and business disciplines by employing appropriate research methodologies, statistical techniques, and analytical tools.
- PSO 3:** Evaluate contemporary business issues related to financial systems, corporate governance, ESG, sustainability, risk management, digital commerce, and global business environments.
- PSO 4:** Develop professional expertise in the chosen specialization area (Accounting, Finance, Marketing, or Human Resource Management) and apply domain-specific knowledge in real-world business situations.
- PSO 5 :** Analyze and interpret corporate financial statements through advanced accounting models (such as Du-Pont control charts, CCA/CPA inflation accounting, and Integrated Reporting) while executing structural compliance according to Companies Act requirements and Indian Accounting Standards (Ind AS).
- PSO 6:** Deconstruct corporate balance sheets to detect window dressing, money laundering, and asset misappropriation by utilizing the Fraud Diamond framework and cyber forensic tools, providing crucial litigation support and expert witness testimony.
- PSO 7:** Construct optimal investment portfolios and measure financial volatility utilizing Modern Portfolio Theory (Markowitz efficient frontiers), the Capital Asset Pricing Model (CAPM), and Arbitrage Pricing Theory (APT) factor models.
- PSO 8:** Formulate and operationalize competitive marketing plans by deploying core models (BCG, McKinsey, and Ansoff matrices) alongside target consumer profiling to optimize servicescape environments and dynamic pricing structures.

- PSO 9:** Design and execute organic and paid digital social media marketing campaigns across algorithmic platforms while tracking key performance indicators—such as Click-Through Rates (CTR), engagement scores, and conversion ROI—within current legal and ethical parameters.
- PSO 10:** Design, administer, and audit modern Talent Management and Performance Management Systems using 360-degree feedback loops, competency mapping, and metric-based HR Analytics across standard, virtual, or gig-economy corporate environments.
- PSO 11:** Deploy targeted HRD diagnostic interventions (including transactional analysis, sensitivity training, and succession blueprinting) while successfully navigating the 2020 Indian Labour Codes, factories acts, and POSH regulations to maintain workplace equilibrium.
- PSO 12:** Demonstrate proficiency in strategic planning, financial analysis, human resource practices, marketing analytics, and organizational leadership for effective business management.
- PSO 13:** Apply ethical standards, legal frameworks, and sustainability principles while making business and managerial decisions.
- PSO 14:** Apply research methodology and advanced analytical tools to investigate contemporary issues in commerce, accounting, finance, marketing, and HR, producing high-quality academic or industry-oriented research outputs.
- PSO 15:** Utilize modern technological tools, business applications, and digital platforms for research, communication, analysis, and managerial decision-making.
- PSO 16:** Develop soft skills, leadership qualities, and professional readiness through skill enhancement courses, enabling seamless transition into managerial, consultancy, academic, or entrepreneurial roles in the commerce domain.
- PSO 17:** Prepare for advanced professional careers, competitive examinations, entrepreneurship, consultancy assignments, research programmes, and doctoral studies in commerce and management disciplines.

CREDIT REQUIREMENT AND ELIGIBILITY FOR THE PG PROGRAMME

1	A bachelor's degree with Honours/ Honours with Research with a minimum of 160 credits for a 1-year/2-semester PG programme at level 6.5 on the NHEQF
2	A 3-year/6-semester bachelor's degree with a minimum of 120 credits for a 2-year/4-semester PG programme at level 6.5 on the NHEQF
3	A 4-year Bachelor's degree (e.g. B.E., B.Tech. etc.) with a minimum of 160 credits for a 2-year/4-semester PG programme (e.g. M.E., M. Tech. etc.) at level 7 of NHEQF
4	A student is eligible for a PG programme in a discipline corresponding to either major or minor(s) discipline in UG programme. In this case, the University can admit the students in the PG programme based on the student's performance in the UG programme or through an entrance examination . However, irrespective of the major or minor disciplines chosen by a student in a UG programme, a student is eligible for admission in any discipline of PG programmes if the student qualifies the National level or University level entrance examination in the discipline of the PG programme.

STATEMENT OF THE GENERIC OUTCOMES OF LEARNING AT A POSTGRADUATE LEVEL:

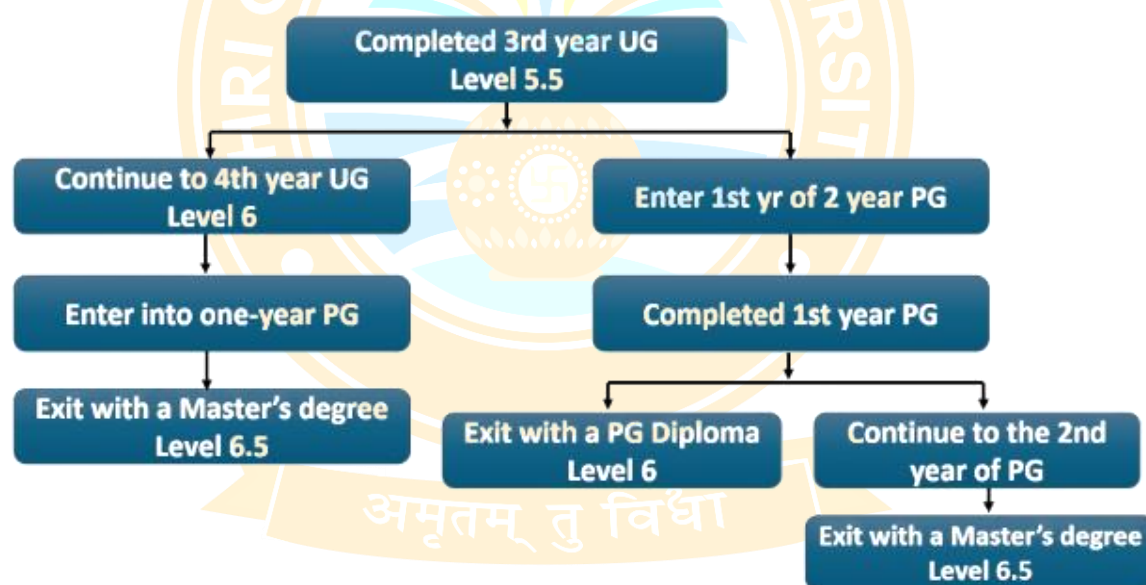
Under the National Higher Education Qualifications Framework (NHEQF), higher education qualifications are classified along a continuum of levels from level 4.5 to level 8. The NHEQF levels

represent a series of sequential stages expressed in terms of a range of learning outcomes against which typical qualifications are positioned/located. Learning outcomes, are statements of what the learner is expected to know, understand, and/or be able to do on the successful completion of an approved programme of study/learning at a specified level. Students on completion of the chosen programme(s) of study under the NHEQF must possess and demonstrate the graduate attributes defined in terms of the expected learning outcomes.

NHEQF level 4.5 represents learning outcomes appropriate to the first year (first two semesters) of the undergraduate programme of study, while Level 8 represents learning outcomes appropriate to the doctoral-level programme of study. Detailed learning outcomes for the PG programme are given in the National Higher Education Qualifications Framework.

In accordance with the NHEQF, the levels for the PG programme are given in the following Table:

Sr. No.	Qualifications	Level	Credits
1	P.G. Diploma	6	44
2	1-Year PG after a 4-year UG	6.5	44
3	2-Year PG after a 3-year UG	6.5	44 + 44
4	2-Year PG after a 4-year UG such as B.E., B. Tech. etc.	7	44 + 44



PROGRAMME OF STUDY AND THE CORRESPONDING QUALIFICATION LEVELS:

-	First year UG programme	Level 4.5
-	Second Year UG Programme	Level 5
-	Third Year UG Programme	Level 5.5
-	Fourth Year UG Programme	Level 6
-	First year of Two Year PG Programme	Level 6
-	Second Year of Two Year PG Programme	Level 6.5
-	One year of PG Programme after 4 Year UG	Level 6.5
-	First year of Two Year PG Programme after 4 Year UG	Level 6.5
-	Second year of Two Year PG Programme after 4 Year UG	Level 7

GRADUATE ATTRIBUTES OF PG PROGRAMMES:

Qualifications that signify completion of the postgraduate degree are awarded to students who:

- i) have demonstrated knowledge and understanding that is founded upon and extends and/or enhances that typically associated with the first cycle, and that provides a basis or opportunity for originality in developing and/or applying ideas, often within a research context;
- ii) can apply their knowledge and understanding, and problem-solving abilities in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their field of study;
- iii) have the ability to integrate knowledge and handle complexity, and formulate judgments with incomplete or limited information, but that include reflecting on social and ethical responsibilities linked to the application of their knowledge and judgments;
- iv) can communicate their conclusions, and the knowledge and rationale underpinning these, to specialist and non-specialist audiences clearly and unambiguously;
- v) have the learning skills to allow them to continue to study in a manner that may be largely self-directed or autonomous.

Accordingly, the NHEQF outlines the statement of learning achievements at a particular level on the basis of the following elements of descriptors:

- Knowledge and understanding
- General, technical, and professional skills required to perform and accomplish tasks
- Application of knowledge and skills
- Generic learning outcomes
- Constitutional, humanistic, ethical, and moral values
- Employability and job-ready skills, and entrepreneurship skills and capabilities/qualities and mindset.

CURRICULAR COMPONENTS

For 2-year PG: Students entering 2-year PG after a 3-year UG programme can choose to do (i) only course work in the third and fourth semester or (ii) course work in the third semester and research in the fourth semester or (iii) only research in the third and fourth semester.

1-year PG: Students entering 1-year PG after a 4-year UG programme can choose to do (i) only coursework or (ii) research or (iii) coursework and research.

5-year Integrated Programme (UG+PG): At the PG level, the curricular component of 5-year integrated programme will be similar to that of 2-year PG mentioned above.

Programmes that are intended to sharpen the students' analytical abilities to optimally solve problems, the curriculum, in general, comprises advanced skills and real-world experience and less of a research component. Such programmes should have a curriculum that is different from other programmes.

CREDIT DISTRIBUTION:

(A) For 1-year PG:

Curricular Components	PG Programme (one year) for 4-yr UG (Hons. / Hons. with Research) Minimum Credits			
	Course Level	Coursework	Research Thesis / Project / Patent	Total Credits
Coursework + Research (OR)	500	22	22	44
Coursework (OR)	500	44	-	44
Research	-		44	44

(B) For 2-year PG:

Curricular Components		Two-Year PG Programme (Generic and Professional)			
		Minimum Credits			
		Course Level	Coursework	Research Thesis / Project / Patent	Total Credits
PG Diploma		400	44	--	44
1st Year (1st & 2nd Semester)		400	28	--	44
		500	16	--	
Students who exit at the end of 1 st year shall be awarded a Postgraduate Diploma					
2nd Year (3rd & 4th Semester)	Coursework + Research (OR)	500	22	22	44
	Coursework (OR)	500	44	-	44
	Research	-		44	44

EXIT POINT:

For those who join 2 year PG programmes, there shall only be one exit point. Students who exit at the end of 1st year shall be awarded a Postgraduate Diploma.

The PG programme should include vocational courses relevant to the chosen discipline.

POSTGRADUATE CURRICULAR FRAMEWORK**1ST YEAR OF PG CURRICULAR STRUCTURE FOR 2 YEAR PG PROGRAMME (3+2)**

Semester	Discipline Specific Core Courses (DSC)	Discipline Specific Elective Courses (DSE)	Skill Enhancement Courses (SEC)	Dissertation/ Academic Project	Total Credits
Semester – I	DSC – 1	DSE – 1	Skill-based Course – 1	Nil	22
	DSC – 2	DSE – 2	(1 X 2 = 2 Credits)		
	DSC – 3	(4 X 2 = 8 Credits)			
	(4 X 3 = 12 Credits)				
Semester – II	DSC – 4	DSE – 3	Skill-based Course – 2	Nil	22
	DSC – 5	DSE – 4	(1 X 2 = 2 Credits)		
	DSC – 6	(4 X 2 = 8 Credits)			
	(4 X 3 = 12 Credits)				

CURRICULAR STRUCTURES OF 2ND YEAR OF PG FOR TWO-YEAR PG PROGRAMME (3+2)

OR

ONE YEAR PG PROGRAMME AFTER COMPLETION OF FOUR-YEAR UG PROGRAMME (4+1)

(1) Structure 1 : Only Coursework

(2) Structure 2 : Coursework + Research

(3) Structure 3 : Only Research

(1) Structure 1 (Level 6.5) : PG Curricular Structure with only Course Work:

Semester	Discipline Specific Core Courses (DSC)	Discipline Specific Elective Courses (DSE)	Skill Enhancement Courses (SEC)	Dissertation/ Academic Project	Total Credits
Semester – III	DSC – 7	DSE – 5	Skill-based Course – 3	Nil	22
	DSC – 8	DSE – 6	(1 X 2 = 2 Credits)		
	(4 X 2 = 8 Credits)	DSE – 7			
		(4 X 3 = 12 Credits)			
Semester – IV	DSC – 9	DSE – 8	Skill-based Course – 3	Nil	22
	DSC – 10	DSE – 9	(1 X 2 = 2 Credits)		
	(4 X 2 = 8 Credits)	DSE – 10			
		(4 X 3 = 12 Credits)			

(2) Structure 2 (Level 6.5): PG Curricular Structure with Course work + Research

Semester	Discipline Specific Core Courses (DSC)	Discipline Specific Elective Courses (DSE)	Skill Enhancement Courses (SEC)	Dissertation/ Academic Project	Total Credits
Semester – III	DSC – 7	DSE – 5	Nil	See detailed outcomes below (6 credits)	22
	DSC – 8	DSE – 6			
	(4 X 2 = 8 Credits)	(4 X 2 = 8 Credits)			
Semester – IV	DSC – 9	DSE – 7	Nil	See detailed outcomes below (6 credits)	22
	DSC – 10	DSE – 8			
	DSC – 6 (4 X 2 = 8 Credits)	(4 X 2 = 8 Credits)			

NOTE:

1. The Dissertation/Academic Project chosen should be an original work and **not a repetition of work done in the 4th Year of the UG programme.**
2. It may be an extension though of the work done in the 4th Year of UG programme.

*** Outcomes expected of Dissertation writing track in the 2nd Year of PG Programmes:****Semester III**

The following **four** outcomes must be achieved by the end of III Semester:

- i. Research Problem identification
- ii. Review of literature
- iii. Research design formulation
- iv. Commencement of experimentation, fieldwork, or similar tasks

Semester IV:

The following **three** outcomes must be achieved by the end of IV Semester:

- i. Completion of experimentation/ fieldwork
- ii. Submission of dissertation
- iii. Research output in the form of **any one** of the following:
 - Prototype or product development/ patent
 - Any other scholastic work as recommended by the BRS and approved by the Research Council
 - Publication in a reputed Journals such as Scopus indexed journals or other similar quality peer reviewed journals
 - Book or Book Chapter in a publication by a reputed publisher

(3) Structure 3 (Level 6.5): Research

Semester	Discipline Specific Core Courses (DSC)	Discipline Specific Elective Courses (DSE)	Research Methods/ Tools/ Writing	One intensive problem based Research Project	Total Credits
Semester – III	DSC - 7	DSE – 5	(a) Advanced Research Methodology of the core discipline	Outcomes are listed below the table (10 credits)	22
	(4 X 1 = 4 Credits)	(4 X 1 = 4 Credits)	(b) Tools for Research		
			(2 X 2 = 4 Credits)		
Semester – IV	Nil	DSE – 6	Techniques of research writing	Outcomes are listed below the table (16 credits)	22
		(4 X 1 = 4 Credits)	(2 X 1 = 2 Credits)		

Learning outcomes of semester III of the PG Course Structure 3 focussed on “Research”

The following four outcomes must be achieved by the end of III Semester

- 1) Research Problem identification

- 2) Review of literature
- 3) Research design formulation
- 4) Phase I of research (for e.g. Initial phase of research experimentation, completion of pilot project (if) etc.)

Learning outcomes of Semester IV of the PG Course Structure 3 focussed on “Research”

The following **three** outcomes must be achieved by the end of IV Semester:

- 1) **Phase II** of research - Final phase of experimentation/ fieldwork
- 2) Dissertation/ project report submission
- 3) Attain **at least one** of the following outcomes:
 - a) Developed a prototype or product which meets the **Technology Readiness Level 3/4** (TRL-3 or TRL-4) as defined by CSIR
 - b) Publication in Scopus indexed journals #
 - c) Patent
 - d) Any other scholastic work as recommended by the DRC & BRS and approved by the Research Council
 - e) Publication of a book by a reputed publisher (National/International) as recommended by the DRC and BRS and approved by the Research Council.

Publication must be in Scopus indexed journals and the authors have to be the student concerned and his/her supervisor(s). Addition of any author [other than the student and supervisor(s)] in the publication has to be with the permission of the Chairperson, Research Council. This permission must be mandatorily taken prior to commencement of Phase-II of the research.

ASSESSMENT AND CONTINUOUS EVALUATION:

The new curriculum as per NEP 2020 is not only student centric in the teaching-learning processes but also in their evaluation process. The evaluation consists of the following two components: The component consists of Continuous and Comprehensive Evaluation (CCE) and the second component consists of the Semester end examination. The division of marks between the two shall be **30:70** in the NEP 2020; the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the Continuous and Comprehensive Evaluation (CCE). **The concerned faculty shall be accountable for transparency and reliability of entire evaluation of the student in the concerned Course.** The CAC (College Advisory Council) shall announce policy for CCE for all the Courses in the college in the beginning of the Semester the same shall be communicated to the students.

In each course 30% marks is assigned for CCE and rest 70% marks for SEE. The 30% marks assigned to the CCE is distributed between the continuous classroom evaluation and mid-term evaluation. The pattern may be as follow:

Sr. No.	Evaluation	4 credit subjects (Marks)	2 credit subjects (Marks)
1	CCE (30%) Continuous Classroom Evaluation & Mid-Term Evaluation	30	15
2	SEE (70%)	70	35
	TOTAL	100	50

EVALUATION SYSTEM (Internal Exam)

Sr. No.	Evaluation	4 credit subjects (Marks)	2 credit subjects (Marks)
1	Assignments / Presentations	05	03
2	Mid-Term Evaluation	20	10
3	Attendance & Class participation	05	02
	TOTAL	30	15

Continuous and Comprehensive Evaluation (CCE):

Subject-wise CCE will be undertaken by the concerned faculty member. The mode of evaluation will be decided by the faculty member concerned with the subject. Normally CCE consists of class participation, case analysis and presentation, assignment, tutorials, slip tests(announced/surprised), quizzes, attendance etc. or any combination of these. The students are expected to submit their answer scripts/ reports of internal evaluation within the stipulated time. Failure to do so may result in the script not being valued. Another part of CCE consists of **mid-term written evaluation, which is compulsory for all students**. It can be done in a scheduled manner.

Semester End Evaluation (SEE):

The SEE carries 70% of the marks assigned to a course. SEE shall be of **3 hours for 4 credit** course and **1 ½ hours in case of 2 credit courses**. The controller of the examination will conduct these examinations. Paper setting and evaluation will be done by the external examiners to an extent of 70% of the evaluation process. This examination shall be conducted as per a schedule which shall be notified in advance.

EVALUATION SYSTEM (External/University Exam)

For 4 credits Course:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70

For 2 credits Course:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	12
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	12
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	11
	TOTAL	35

Note: If a special paper style for any subject is given separately in the syllabus, then consider it only.

Appearance in all the evaluations is mandatory and no exemption can be granted except in the following case:

1. In case of inability to attend the exam due to reasons considered genuine by the controller of examination in consultation with the Director/Board.
2. In case of medical emergency, a certificate from the registered medical practitioner must be produced before the commencement of exams. The evaluation board will then take final decision on the recommendation for exemption.

Eligibility Criteria to appear in SEE:

To be able to appear for the SEE, a student must comply with the following conditions:

1. Should have at least 75% of attendance in all the courses put together
2. Should have at least 70% of attendance in each course/subject
3. Should not have any disciplinary proceedings pending against him/her
4. Should have no pending due

Models of evaluation:

Based on the types of evaluation, various models of evaluation implementation are suggested for theory, practical, self-study and work-based learning. The focus of these models is to encourage the students to improve on skills and performance.

Practical Examination: Practical examination (wherever applicable) shall be conducted at the end of every semester. The examination shall be conducted as per norms decided by the concerned authority of the University or by the Dean of the Faculty of Commerce shall announce policy for the practical examination in advanced and it shall be made known to the students also in advance. There shall not be internal assessment test for practical/laboratory work.

Research Dissertation work: The research dissertation work and the Supervisor shall be assigned to the student by the concerned college well in advance. Evaluation of dissertation will be done by the subject experts appointed by the university.

Semester End Examination (SEE): The duration of the Semester End Examination shall be 3 hours per theory course of 4 credits and 1 hour and 30 minutes per theory course of 2 credits.

COURSE LEVELS:

- 1) **400-499:** Advanced courses which would include lecture courses with practicum, seminar-based course, term papers, research methodology, advanced laboratory experiments/software training, research projects, hands-on-training, internship/apprenticeship projects at the undergraduate level or First year Postgraduate theoretical and practical courses.
- 2) **500-599:** For students who have graduated with a 4-year bachelor's degree. It provides an opportunity for original study or investigation in the major or field of specialization, on an individual and more autonomous basis at the postgraduate level.

FLEXIBILITY

Flexibility is the hallmark of NEP 2020. The benefit of PG degree is that they offer great flexibility viz. enrolling in online programmes, pursuing two postgraduate programmes simultaneously, creditizing work experience, etc.

Postgraduate programmes which are entirely online, allow students to participate in the programme along with their current responsibilities. This makes earning a postgraduate degree while continuing to work easier and more accessible to individuals.

Another opportunity for students is the facility to pursue two academic programmes simultaneously 1) in two full-time academic programmes in the physical mode provided that there is no overlap of class timings between the two programmes 2) two academic programmes, one in full-time physical mode and another in Open and Distance Learning (ODL)/Online mode; or up to two ODL/Online programmes simultaneously. Degree or diploma programmes under ODL/Online mode shall be pursued with only such HEIs which are recognized by UGC/Statutory Council/Govt. of India for running such programmes. Creditization of relevant work experience is another initiative to make education more holistic.

The NCrF enables the assignment of credits for the experience attained by a person after undergoing a particular educational programme. In case a learner through employment gains experience relevant to the PG programme he/she wants to pursue, the work experience can be creditized after assessment. Accordingly, the duration can be adjusted by the HEIs. The maximum weightage provided for under this dimension is two (2) i.e. a candidate/ trained person can at best earn credits equal to the credits acquired for the base qualification/ skill, provided he has more than a certain number of years of work experience. The redemption of credits so earned, however, shall be based on the principle of assessment bands given in the NCrF. Link for NCrF is given: (https://www.ugc.gov.in/pdfnews/9028476_Report-of-National-Credit-Framework.pdf)

The credit points may be redeemed as per Academic Bank of Credit (ABC) guidelines for entry or admission in higher education at multiple levels enabling horizontal and vertical mobility with various lateral entry options.

The principle of calculating credits acquired by a candidate by virtue of relevant experiential learning including relevant experience and professional levels acquired and attaining proficiency levels (post-completion of an academic grade/ skill-based program) gained by the learner/student in the industry is given in the Table below:

Experience Cum Proficiency Levels	Description of the relevant Experiential learning including relevant experience and professional levels acquired and attaining proficiency levels	Weightage/ multiplication Factor	No. of years of experience (Only indicative)
Trained/ Qualification attained	Someone who has completed the coursework/ education/ training and has been taught the skills and knowledge needed for a particular job or activity	1	Less than or equal to 1 year
Proficient	Proficient would mean having the level of advancement in a particular profession, skillset, or knowledge	1.33	More than 1 less than or equal to 4
Expert	Expert means having high level of knowledge and experience in a trade or profession	1.67	More than 4 less than or equal to 7
Master	Master is someone having exceptional skill or knowledge of a subject/domain	2	More than 7

SWITCHING SUBJECTS IN POSTGRADUATE PROGRAMME:

The first degree often makes students think of a different career path that requires a change of subject. Changing direction with a postgraduate degree has its challenges, but NEP gives enough freedom to make it a possibility. The postgraduate programmes provide an opportunity for students to change the field and realize their vision, as per the pathways given below:

- A student is eligible for admission in a PG programme either in the major or minor discipline taken by the student in his/her UG programme.
- Irrespective of the major or minor disciplines taken by a student in a UG programme, a student is eligible for admission in any discipline of PG programmes if the student qualifies the National level or University level entrance examination in the discipline of PG programme.

Candidates who have completed 4-year UG programme or a 3 year UG and 2 year PG programme or 5 year integrated programme (UG + PG) in STEM subjects will be eligible for admission in M.E., M. Tech. in allied areas.

LETTER GRADES AND GRADE POINTS:

Letter Grade	Grade Point
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B (Above Average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

Computation of SGPA and CGPA

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

$$\text{SGPA (Si)} = \Sigma(C_i \times G_i) / \Sigma C_i$$

Where C_i is the number of credits of the i^{th} course and G_i is the grade point scored by the student in the i^{th} course.

Example for Computation of SGPA

Semester	Course	Credit	Letter Grade	Grade point	Credit Point (Credit x Grade)
I	Course 1	4	A	8	4 X 8 = 32
I	Course 2	4	B+	7	4 X 7 = 28
I	Course 3	4	B	6	4 X 6 = 24
I	Course 4	4	O	10	4 X 10 = 40
I	Course 5	2	C	5	2 X 5 = 10
I	Course 6	2	B	6	2 X 6 = 12
I	Course 7	2	A+	9	2 X 9 = 18
I	Course 8	2	P	4	2 X 4 = 8
		22			172
			SGPA	172/22 = 7.818	

- The Cumulative Grade Point Average (CGPA) is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \Sigma(C_i \times S_i) / \Sigma C_i$$

where S_i is the SGPA of the i^{th} semester and C_i is the total number of credits in that semester.

Example for Computation of CGPA

Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6
Credit: 22 SGPA: 6.82	Credit: 22 SGPA: 7.8	Credit: 22 SGPA: 5.6	Credit: 22 SGPA: 6.0	Credit: 22 SGPA: 6.3	Credit: 22 SGPA: 8.0
CGPA = 6.75 (22 x 6.82 + 22 x 7.8 + 22 x 5.6 + 22 x 6.0 + 22 x 6.3 + 22 x 8.0)/132					

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

COURSE TITLES (22 CREDITS):

M.Com. Semester – I			
Sr. No.	Course Category	Course Title	Credits
1	DSC – 1	Research Methodology in Commerce	4
2	DSC – 2	Accounting for Management	4
3	DSC – 3	ESG & Business Sustainability	4
4 5	DSE – 1 & 2 (Select any one group)	Group – 1 A/C	4 + 4
		Advanced Cost Accounting	
		Advanced Cost & Management Accounting	
		Group – 2 Finance	
		Indian Financial System	
		Financial Planning	
		Group – 3 Marketing	
		Service Marketing	
		Strategic Marketing Management	
		Group – 4 HR	
		Human Resource Management	
		Human Resource Development	
6	SEC – 1	Personality & Career Development – 1	2
TOTAL CREDITS			22

M.Com. Semester – II			
Sr. No.	Course Category	Course Title	Credits
1	DSC – 4	Corporate Financial Reporting	4
2	DSC – 5	Financial Economics	4
3	DSC – 6	Corporate Tax Planning and Management	
4 5	DSE – 3 & 4 (Select any one group)	Group – 1 A/C	4 + 4
		Accounting for Working Capital Decisions	
		Forensic Accounting & Audit	
		Group – 2 Finance	
		Corporate Restructuring	
		Behavioural Finance	
		Group – 3 Marketing	
		Social Media Marketing	
		Advertising & Promotion Management	
		Group – 4 HR	
		Performance And Compensation Management	
		Industrial Relations Management	
6	SEC – 2	Personality & Career Development – 2	2
TOTAL CREDITS			22

SEMESTER 3 & 4

STRUCTURE – 1 : ONLY COURSEWORK

Semester – III			
Sr. No.	Course Category	Course Title	Credits
1	DSC – 7	Research Applications in Commerce	4
2	DSC – 8	Strategic Financial Management	4
3 4 5	DSE – 5, 6 & 7 (Select any one group)	Group – 1 A/C	4 + 4 + 4
		Advanced Corporate Accounting	
		Advanced Cost & Financial Accounting	
		Accounting for Mergers & Acquisitions	
		Group – 2 Finance	
		Security Analysis & Portfolio Management	
		Investment Banking & Corporate Finance	
		Banking Operations and Credit Management	
		Group – 3 Marketing	
		Marketing Research & Analytics	
		Marketing Strategy for Consumer Behaviour	
		Customer Relationship Management	
		Group – 4 HR	
		Human Resource Information Systems	
		Management of Talent Acquisition	
		Strategic Human Resource Management	
6	SEC – 3	E-Commerce	2
TOTAL CREDITS			22

Semester – IV			
Sr. No.	Course Category	Course Title	Credits
1	DSC – 7	Organizational Behaviour and Leadership	4
2	DSC – 8	Financial Accounting for Managers	4
3 4 5	DSE – 8, 9 & 10 (Select any one group)	Group – 1 A/C	4 + 4
		International Accounting	
		Strategic Management Accounting	
		Recent Advances in Accounting	
		Group – 2 Finance	
		Risk Management & Derivatives	
		International Finance	
		Recent Advances in Finance	
		Group – 3 Marketing	
		International Marketing	
		Strategic brand management	
		Recent Advances in Marketing	
		Group – 4 HR	
		Organizational Development & Change Management	
		Global HR Practices	
		Recent Advances in HR	
6	SEC – 4	GST	2
TOTAL CREDITS			20

STRUCTURE – 2 : COURSEWORK + RESEARCH

Semester – III				
Sr. No.	Course Category		Course Title	Credits
1	DSC – 5		Research Applications in Commerce	4
2	DSC – 6		Strategic Financial Management	4
3 4	DSE – 5 & 6 (Select any one group)	Group – 1 A/C	Advanced Corporate Accounting	4 + 4
			Advanced Cost & Financial Accounting	
		Group – 2 Finance	Security Analysis & Portfolio Management	
			Investment Banking & Corporate Finance	
		Group – 3 Marketing	Marketing Research & Analytics	
			Marketing Strategy for Consumer Behaviour	
		Group – 4 HR	Human Resource Information Systems	
			Management of Talent Acquisition	
5	RP		Dissertation / Research Project	6
TOTAL CREDITS				22

Semester – IV				
Sr. No.	Course Category		Course Title	Credits
1	DSC – 7		Organizational Behaviour and Leadership	4
2	DSC – 8		Financial Accounting for Managers	4
3 4	DSE – 7 & 8 (Select any one group)	Group – 1 A/C	International Accounting	4 + 4
			Strategic Management Accounting	
		Group – 2 Finance	Risk Management & Derivatives	
			International Finance	
		Group – 3 Marketing	International Marketing	
			Strategic brand management	
		Group – 4 HR	Organizational Development & Change Management	
			Global HR Practices	
5	RP		Dissertation / Research Project	6
TOTAL CREDITS				22

STRUCTURE – 3 : ONLY RESEARCH

Semester – III			
Sr. No.	Course Category	Course Title	Credits
1	DSC – 5	Strategic Financial Management	4
2	DSE – 5 (Select any one group)	Group – 1 A/C	4
		Group – 2 Finance	
		Group – 3 Marketing	
		Group – 4 HR	
3	RM – 1	Advanced Research Methodology	2
4	RM – 2	Tools for Research	2
5	RP	Dissertation / Research Project	10
TOTAL CREDITS			22

Semester – IV			
Sr. No.	Course Category	Course Title	Credits
1	DSE – 6 (Select any one group)	Group – 1 A/C	4
		Group – 2 Finance	
		Group – 3 Marketing	
		Group – 4 HR	
2	RM – 3	Techniques of Research Writing	2
3	RP	Dissertation / Research Project	16
TOTAL CREDITS			22



CURRICULUM

For

M.COM.

Semester – 1

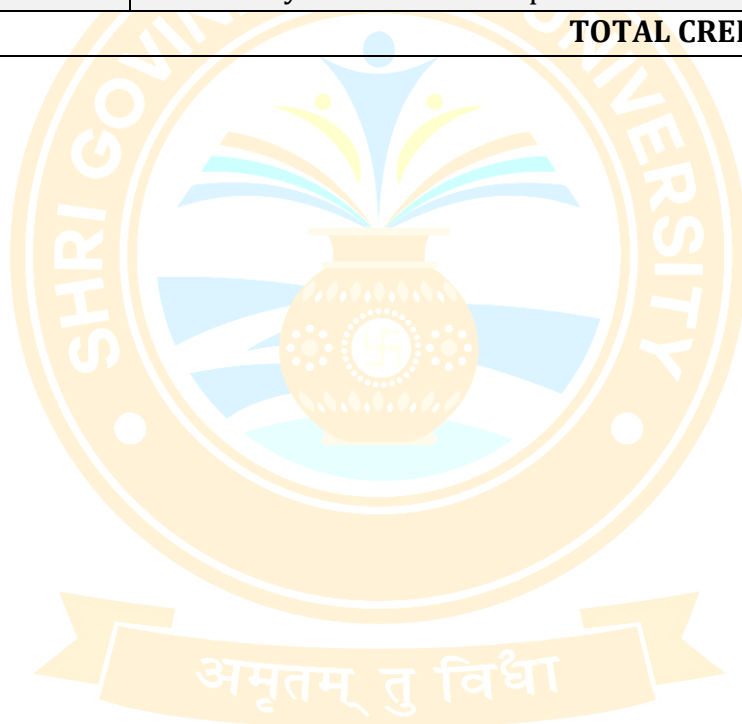
(As per NEP 2020)

W.E.F. June 2026



Level 6.0: M. Com. Semester I & II (Master of Commerce)

SEMESTER – I			
Sr. No.	Course Category	Course Title	Credits
1	DSC – 1	Research Methodology in Commerce	4
2	DSC – 2	Accounting for Management	4
3	DSC – 3	ESG & Business Sustainability	4
4 5	DSE – 1 & 2 (Select any one group)	Group – 1	4 + 4
		A/C	
		Advanced Cost Accounting	
		Advanced Cost & Management Accounting	
		Group – 2	
		Finance	
		Indian Financial System	
		Financial Planning	
6	SEC – 1	Group – 3	4 + 4
		Marketing	
		Service Marketing	4 + 4
		Strategic Marketing Management	
		Group – 4	4 + 4
		HR	
		Human Resource Management	4 + 4
		Human Resource Development	
6	SEC – 1	Personality & Career Development – 1	2
TOTAL CREDITS			22



MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: RESEARCH METHODOLOGY IN COMMERCE

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	MCM26CC101	DSC 1	4	60	Nil	30	70	100

Objectives:

- To develop a conceptual understanding of research principles and methodologies in the field of commerce.
- To equip students with the skills required to identify research problems and apply appropriate research techniques for analysis.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Understand the basic concepts, types, and significance of research in commerce and its role in decision-making;
2. Identify and formulate research problems and conduct a systematic review of relevant literature;
3. Formulate hypotheses and design appropriate research frameworks for conducting studies;
4. Select suitable sampling techniques and determine appropriate sample sizes for research;
5. Apply various methods of data collection and use appropriate scaling techniques for measurement.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO RESEARCH IN COMMERCE	
- Introduction: Meaning, Definition, Nature, Scope, and Objectives of Research; Importance and Role of Research in Commerce and Business (Finance, Marketing, Accounting, HRM). - Types of research: Basic vs. Applied, Descriptive Vs. Analytical, Exploratory vs. Conclusive, Quantitative vs. Qualitative, Conceptual vs. Empirical Research etc. - Business Research Process: An overview of the research journey from problem identification to report writing. - Philosophical Underpinnings: Positivism, Interpretivism, and Pragmatism in Commerce research. - Criteria of good research; Features of a good research study	12
UNIT NO. 2 : RESEARCH PROBLEM AND LITERATURE REVIEW	
- Research Problem: Identification, Sources of Research Problems, Factors affecting the selection of problems and problem statements, Selection, Formulation, Criteria of a Good Research Problem. - Literature Review: Purpose, Sources (Journals, Databases like Scopus, Web of Science, Google Scholar), Methods of reviewing, and structuring a literature review (thematic vs. chronological) and Identifying Research Gaps. - Theoretical Framework: Introduction to theory building, identification of variables (Independent, Dependent, Mediating, Moderating), and developing a conceptual model.	12
UNIT NO. 3 : HYPOTHESIS FORMULATION AND RESEARCH DESIGN	
- Hypothesis Formulation: Meaning, Sources and Importance of hypothesis, types of hypotheses, Formulation of hypothesis, Characteristics of a Good Hypothesis.	12

- Research design: Meaning, Need, Components of a Research Design and Types of a Research Design, Factors affecting research design in commerce, Errors in research design and how to minimize them.	
UNIT NO. 4 : SAMPLING DESIGN	
- Sampling Concepts: Population, Sample, Sampling Frame, Need for Sampling, Steps in Sampling Design, Characteristics of a good sample design, Sampling Error, Non-Sampling Error. - Probability Sampling: Simple Random, Stratified, Systematic, Cluster Sampling, Multistage Sampling, Sequential Sampling. - Non-Probability Sampling: Convenience, Judgmental, Quota, Snowball, Voluntary Response sampling. - Determination of Sample Size: Practical considerations, formulas for sample size (Cochran's formula) and factors influencing sample size.	12
UNIT NO. 5 : DATA COLLECTION AND SCALING TECHNIQUES	
- Primary Data Collection Methods: Observation, interview, questionnaire, schedule, survey; design of questionnaire and interview schedule; essentials of a good questionnaire. - Secondary Data: Internal sources (company records) and External sources (government publications, journals, RBI bulletins, financial databases), Advantages, and Limitations. - Data Quality: Validity (content, criterion, construct) and Reliability (test-retest, split-half). - Scaling Techniques: Nominal, Ordinal, Interval, Ratio Scales; Attitude Measurement (Likert, semantic differential).	12
Total Lectures/Hours	
	60

Suggested Readings:

1. Kothari, C.R. & Garg, Gaurav. (2019). Research Methodology: Methods and Techniques (4th Edition). New Age International Publishers.
2. Cooper, Donald R. & Schindler, Pamela S. (2019). Business Research Methods (13th Edition). McGraw-Hill Education.
3. Statistical Methods – S. P. Gupta (Sultan and Chand)
4. Research Methodology – Dr Shailesh N Ransariya (Sunrise Publisher, Jaipur, Rajasthan)
5. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
6. Testing statistical Hypothesis – Lehman E. L. (Wiley Eastern)
7. Basic Statistics – B. C. Agrawal
8. Elements of Statistics – Elhance
9. Applied statistics – S. C. Gupta and V. K. Kapoor
10. Research Methodology – Deepak Chawla & Neena Sondhi (Vikash Publishing House Pvt Ltd)
11. Business Statistics – J.K. Sharma (Vikash Publishing House Pvt Ltd)

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70

MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: ACCOUNTING FOR MANAGEMENT

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	MCM26CC102	DSC 2	4	60	Nil	30	70	100

Course Objectives:

- The primary objective of this course is to equip management students with the knowledge and skills to understand, analyze, and interpret accounting information for effective managerial planning, decision-making, and control.
- It aims to bridge the gap between the technical aspects of accounting and the strategic needs of a manager.

Learning Outcomes:

After completion of the course, learners will be able to

1. Understand the concept and scope of management accounting.
2. Analyze the major functions of management accounting in managerial planning, control, and decision-making.
3. Prepare and solve practical problems relating to functional budgets and master budget for managerial decision-making.
4. Solve practical numerical problems relating to accept-or-reject orders, sell-or-process decisions, own-or-hire decisions, and retain-or-replace alternatives.
5. Assess the impact of variations in selling price on profitability and market competitiveness.
6. Solve practical problems relating to marketing decision analysis.
7. Understand concept and importance of value analysis and value engineering, life cycle costing in cost management, quality costing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO ACCOUNTING FOR MANAGEMENT	
Accounting for Management: Meaning and Definition, Nature and Scope of Management Accounting, Objectives and Importance of Management Accounting, Functions of Management Accounting, Management Accounting Relationship with financial accounting and cost accounting, Management accounting information system: Sources and uses, Role of Management Accountant (Duties and Responsibilities, Position in Modern Business Organizations, Ethical responsibilities of Management Accountant), Emerging roles: Sustainability accounting and digital tools, Limitations of Management Accounting	12
UNIT NO. 2 : BUDGETING AND BUDGETARY CONTROL	
Introduction-Meaning and Definition of Budget, Budgeting and Budgetary Control - Budget Centre, Operation Chart, Budget Committee, Budget Manual, Budget Period, Principal Budget Factors – Budgeting and Budgetary Control: Objectives, Scope-operations and pre-requisites, Importance, Advantages and Limitations - Types of budgets: Functional Budgets, Cash Budget and Master Budget, Fixed and Variable Budget - Zero Base Budgeting- Practical Questions of functional budgets and master budget. (excluding fixed and flexible budgets)	12
UNIT NO. 3 : DECISION ANALYSIS UNDER DIFFERENTIAL COSTING	
Introduction, Meaning and Characteristics-Different type of Cost-Difference between Marginal & Differential Cost Practical Questions Analysis and Applications of; Make or Buy Decisions,	12

Determination of sales Mix & Volume of sales-Discontinuance of a product line-Equipment replacement decision-Shut down or continue-Introducing a new product & new market-Own or Hire-Retain or Replace-Accept or Reject order-Sell or Process	
UNIT NO. 4 : DECISION ANALYSIS UNDER MARKETING STRATEGIES	
Introduction-Meaning and Managerial Accounting Application of Decision analysis and Marketing Strategies Practical Questions relating to; Product Development-Internal Transfer Versus Sale-Variation in Selling Price-Own Sales force Versus Agents-Evaluation of Alternative Offers-Evaluation of sales staff	12
UNIT NO. 5 : EMERGING TRENDS	
[A] Value Analysis and Value Chain Engineering: Introduction-Meaning-Impact of Value Engineering on Profit- Distinction: Value Analysis and Value Chain Engineering - Programme of Value Engineering - Importance and Advantages [B] Life Cycle Costing: Introduction-Meaning-Characteristics of Product Life Cycle-Phases (Stages) in Product Life Cycle-Product Life Cycle & Cost Control-Brief concept of Project Life Cycle Costing [C] Quality Costing: Introduction Meaning and Definition of Quality -Need and Importance of Quality-Concept of Quality Costing-Classification of Quality Costing-Report of Quality Costing-Actions to reduce Quality Cost.	12
Total Lectures/Hours	60

Suggested Readings:

1. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
2. Management Accounting: Maheshwari S.N. & S.N. Mittal Mahavir Book Depot, New Delhi.
3. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
4. Principles of Management Accounting: Manmohan S. N. Goyal
5. Management Accounting: Moore, Carl L, Jaediche Robert K.
6. Managerial Accounting – Volume 1 and Volume 2 by Dr Shailesh N. Ransariya (Vista Publishers, Ahmedabad)
7. Advanced Management Accounting: Ravi M. Kishore
8. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
9. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
10. Cost Accounting, by Jawahar Lal, McGraw Hill Education
11. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)
12. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
13. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
14. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
15. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
16. Management Accounting: Goel, Rajiv, International Book House,
17. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: ESG & BUSINESS SUSTAINABILITY

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	MCM26CC103	DSC 3	4	60	Nil	30	70	100

Course Objectives:

- To develop a comprehensive understanding of ESG (Environmental, Social, Governance) principles and their relevance in modern business.
- To equip students with the ability to analyze and apply ESG frameworks, reporting standards, and sustainability practices in business decision-making.

Learning Outcomes:

After completion of the course, learners will be able to

1. To explain the concepts of ESG, sustainability, and CSR, and evaluate their role in value creation and alignment with global goals such as the United Nations Sustainable Development Goals (SDGs).
2. To assess environmental challenges such as climate change, resource management, and regulatory frameworks, and apply sustainable practices like carbon accounting and green supply chain management.
3. To assess environmental challenges such as climate change, resource management, and regulatory frameworks, and apply sustainable practices like carbon accounting and green supply chain management.
4. To analyze corporate governance structures, ethical practices, and regulatory frameworks, including the role of Securities and Exchange Board of India in ESG compliance.
5. To interpret ESG reporting frameworks and ratings, and evaluate sustainable finance instruments such as green bonds and ESG investments for decision-making.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : FUNDAMENTALS OF ESG AND BUSINESS SUSTAINABILITY	
- Concepts: Evolution from CSR to Sustainability; The Triple Bottom Line (People, Planet, Profit). - The ESG Framework: Meaning and Concept of ESG (Environmental, Social, Governance). - Evolution of Corporate Sustainability, Importance of ESG in Modern Business, difference between ESG, CSR, and sustainability - Business Case for ESG: Value creation through risk mitigation, cost savings, revenue growth, brand reputation, and access to capital. - Global Context: UN Sustainable Development Goals (SDGs) and their alignment with business.	12
UNIT NO. 2 : ENVIRONMENTAL DIMENSION OF ESG	
- Environmental Sustainability: Concepts and Importance - Climate Change and Business Responsibility, Carbon Footprint and Carbon Accounting - Resource Management: Circular economy principles, water stewardship, and waste management. - Green Supply Chain principles in business operations, Renewable energy adoption and energy efficiency in commerce. - Environmental Regulations and Policies in India	12
UNIT NO. 3 : SOCIAL DIMENSION OF ESG	
- Internal Social Factors: Diversity, Equity, and Inclusion (DEI); Labor rights and	12

Employee Welfare and Occupational Health & Safety. - External Social Factors: Community engagement, Corporate Philanthropy, and Social impact assessment, Social Responsibility in Business - Supply Chain Ethics: Human rights in the supply chain and responsible sourcing. - Product Responsibility: Data privacy, consumer protection, and ethical marketing. - Role of Business in Social Equity and Development	
UNIT NO. 4 : GOVERNANCE DIMENSION OF ESG	
- Corporate Governance: Meaning and Principles - Board Oversight: Board Structure, Independence, and Accountability, Role of the Board in ESG strategy and risk management. - Executive Compensation: Linking ESG performance to management incentives. - Business Ethics and Transparency: Anti-corruption, whistle-blower policies, and tax transparency. - Shareholder vs. Stakeholder Primacy: The shift toward Stakeholder Capitalism. - SEBI: Role of Securities and Exchange Board of India in ESG Regulations	12
UNIT NO. 5 : ESG REPORTING, RATING, AND FINANCE	
- ESG Metrics and Performance Indicators - Sustainability Reporting Frameworks: Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Integrated Reporting (IR) - Indian Context: Business Responsibility and Sustainability Reporting (BRSR) by SEBI. - ESG Investing: Green bonds, Social bonds, and ESG-themed Mutual Funds. - ESG Ratings: Role of rating agencies (MSCI, Sustainalytics) in investment decisions.	12
Total Lectures/Hours	60

Suggested Readings:

1. Jain, C. (2022). Integrating corporate sustainability: Handbook for understanding and implementing sustainability in any business.
2. Dadhich, G., & Atrey, R. R. (2024). Demystifying ESG – Combining a theoretical understanding with practical applications to address each aspect of ESG essential for the Indian business landscape. Taxmann.
3. Pagitsas, C. (2022). Chief sustainability officers at work: How CSOs build successful sustainability and ESG strategies. Kindle.
4. Securities and Exchange Board of India. (2021, May). SEBI issues circular on business responsibility and sustainability reporting by listed entities. [Press Release]. Retrieved from <https://www.sebi.gov.in/media/press-releases/may-2021/sebi-issuescircular-on-business-responsibility-and-sustainability-reporting-by-listedentities- 50097.html>
5. **Sandiip K. Srivastav** – *ESG and Business Sustainability* (Taxmann Publications).
6. **Bala Krishnamoorthy** – *Environmental Management: Text and Cases* (PHI Learning).
7. **N.K. Kulshrestha** – *Corporate Governance and Business Ethics* (Excel Books).
8. Garg, Kamal (Latest Edition). Corporate Social Responsibility. Bharat Law House, New Delhi.
9. ICAI (Latest Edition). Background Material on Sustainability & Business Responsibility and Sustainability Reporting (BRSR) (Revised Editions).

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
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3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70

MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: ADVANCED COST ACCOUNTING

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	MCM26AC101	DSE 1	4	60	Nil	30	70	100

Course Objectives:

- To develop advanced analytical and decision-making skills using modern cost accounting techniques in complex business environments.
- To develop in-depth understanding of standard costing techniques for cost control and performance evaluation.
- To equip students with knowledge of strategic cost management tools for planning, control, and performance evaluation.

Learning Outcomes:

After completion of the course, learners will be able to

1. Apply standard costing techniques and compute material and labour variances to analyze cost deviations and support effective cost control decisions;
2. Calculate and interpret variable and fixed overhead variances and evaluate their impact on organizational cost control and performance measurement;
3. Analyze sales and profit variances and use variance information to assess business performance and assist managerial decision-making;
4. Utilize Activity Based Costing (ABC) to assign indirect costs more accurately based on specific cost drivers.;
5. Evaluate modern cost management practices such as cost audit, cost control, and cost reduction, and apply relevant techniques for improving organizational efficiency and governance.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION, MATERIAL AND LABOUR VARIANCE ANALYSIS	
- Meaning, Nature and Objectives of Standard Costing - Standard Costing vs Budgetary Control - Advantages and Limitations of Standard Costing - Types of Standards: Ideal Standard, Attainable Standard, Basic and Current Standards - Standard Cost Card: Preparation and Uses - Setting of Material Standards - Material Variances: Calculation of variances for single-material products, Calculation of mix and yield variances for multi-material products. - Meaning and significance of Labour Variance Analysis - Objectives of labour variance analysis in cost control - Standard Labour Cost: Concept and Components (Standard Time, Standard Rate) - Actual Labour Cost: Concept and Components (Actual Time, Actual Rate) - Labour Variances: Calculation of variances for single worker categories, multi-grade worker, problems requiring Revised Standard Hours (RSH) - Practical Application & Reporting	14
UNIT NO. 2 : OVERHEAD VARIANCE ANALYSIS	
- Meaning and significance of Overhead Variance Analysis - Objectives of overhead variance analysis in cost control - Standard Overhead Rate: Concept and Determination - Absorption of Overheads: Methods and Issues	12

- Difference between Budgeted, Standard and Actual Overheads - Variable Overhead Variances: Concept and Calculation - Fixed Overhead Variances: Concept and Calculation - Practical Application & Reporting	
UNIT NO. 3 : SALES AND PROFIT VARIANCE ANALYSIS	
- Meaning and significance of Sales and Profit Variance Analysis - Objectives of analyzing sales performance - Difference between Sales Value Variance and Profit Variance - Importance of sales and profit variances in managerial decision-making - Sales Variances: Concept and Calculation - Profit Variances: Concept and Calculation - Practical Application & Reporting	10
UNIT NO. 4 : ACTIVITY BASED COSTING	
- Introduction to Activity Based Costing: Meaning and definition of Activity Based Costing, Evolution of ABC: Limitations of traditional volume-based costing systems, Characteristics, Comparison between Traditional Costing and Activity Based Costing, Advantages and Limitations - Fundamental Concepts and Terminology: Cost Objects, Cost Drivers, Activities and Activity Pools, Cost Hierarchies, Resource Consumption vs. Activity Consumption, Stages/Process - Preparation of Activity Based Cost Statements: Format of ABC Cost Sheet, Calculation of Activity Rates (Cost Driver Rates), Determination of product profitability under ABC - Practical questions	12
UNIT NO. 5 : EMERGING TRENDS	
[A] Cost Audit: Introduction-Meaning- Advantages and Disadvantages-Cost Audit v/s Financial Audit-Cost Auditor qualifications and appointment-Cost Audit and Cost Investigation-Sachar Committee- Cost Audit Rules [B] Cost Reduction: Introduction-Meaning, Definition & Characteristics-Importance-Planning and Organization-Programme & Prerequisites-Cost Reduction Area- Tools, Techniques & Mechanism [C] Cost Control: Introduction-Meaning, Definition & Characteristics-Objectives-Prerequisites- Difference between cost control and Cost Reduction - Methods of cost control- Brief Concepts of cost control techniques: 1. Inventory Control: [ABC Analysis- VED Analysis-FNSD Analysis-EOQ Model] 2. Labour Cost Control: [Labor Productivity and Efficiency & Learning Curve] 3. Overhead Cost Control: Under and over absorption of overhead.	12
Total Lectures/Hours	
	60

Suggested Readings:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Moore, Carl L, Jaediche Robert K.
8. Advanced Management Accounting: Ravi M. Kishore
9. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

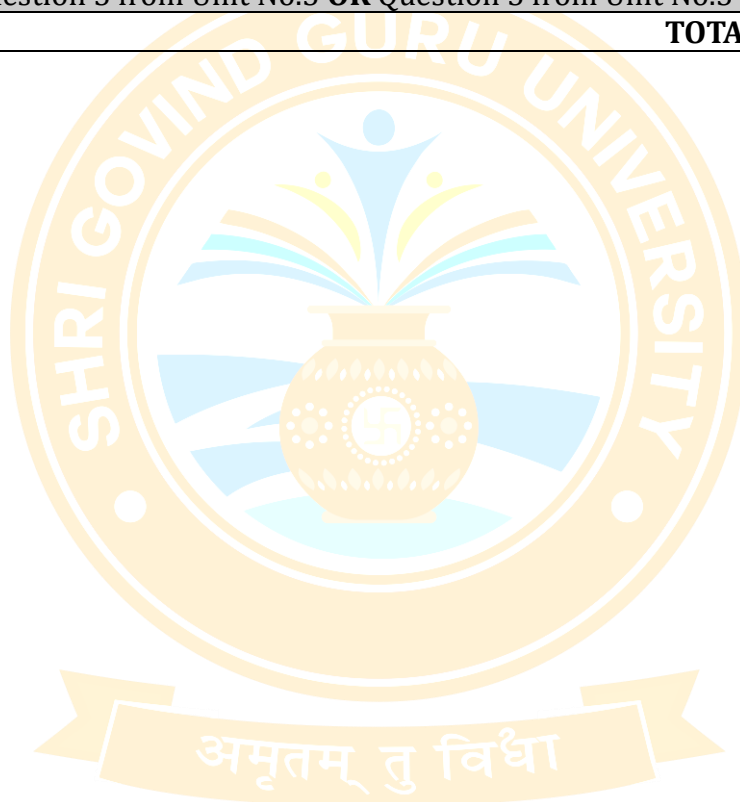
10. Statistics By D.S. Sancheti and V.K. Kapoor
11. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
12. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava
13. Statistical methods By S.P.Gupta

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

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4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: ADVANCED COST & MANAGEMENT ACCOUNTING

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	MCM26AC102	DSE 2	4	60	Nil	30	70	100

Course Objectives:

- To develop advanced knowledge and analytical skills in cost and management accounting techniques such as responsibility accounting, process costing, pricing strategies, and learning curve analysis for effective managerial decision-making.
- To equip students with the ability to apply modern cost management practices including cost control, productivity analysis, and management audit to enhance organizational efficiency and strategic performance.

Learning Outcomes:

After completion of the course, learners will be able to

1. Evaluate responsibility centers and prepare responsibility reports to assess managerial performance and ensure effective cost control in decentralized organizations;
2. Compute process costs, including equivalent units, joint products, and by-products, and analyze cost allocation in continuous production environments;
3. Apply various pricing techniques and evaluate pricing decisions under different cost and market conditions to maximize profitability;
4. Analyze learning curve models and estimate learning rates to forecast costs and improve production efficiency;
5. Assess modern cost management practices, including management audit and productivity analysis, to enhance organizational performance and strategic decision-making.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : RESPONSIBILITY ACCOUNTING	
- Introduction: Meaning, Definition, Basic Principles, Evolution and need for responsibility accounting in large and complex organizations, Features (Characteristics) of Responsibility Accounting, Objectives of Responsibility Accounting, Steps/Process in Responsibility Accounting, Advantages & Disadvantages of Responsibility Accounting. - Responsibility Reporting: Prerequisites of Responsibility Accounting- Reporting to Management & Control Reports. - Responsibility Centers: Expenses Centers, Revenue Centers, Profit Centers, Investment Centers, Controllable vs. uncontrollable costs/revenues in each center. - Practical Questions	12
UNIT NO. 2 : PROCESS COSTING	
- Introduction to Process Costing: Meaning and definition of Process Costing, Nature and characteristics of Process Costing, Objectives of Process Costing, Advantages and Limitations of Process Costing, Industries where Process Costing is Applicable. - Basic Concepts and Terminology: Process Loss, Normal Loss, Abnormal Loss, Abnormal Gain, Scrap value, Equivalent Production (Equivalent Units), Work-in-Progress (WIP) – Opening and Closing. - Equivalent Production (Equivalent Units): Meaning and importance of	12

Equivalent Units, Calculation of Equivalent Units when there is no WIP, Calculation of Equivalent Units when there is Closing WIP only, Calculation of Equivalent Units when there is both Opening and Closing WIP, Methods of valuation of WIP, Practical questions based on work in progress - Joint Product and By product: Meaning, Joint product v/s By Product, Objectives for allocation of joint cost, Methods of accounting for Joint Product & By Product - Advanced Level Practical Questions	
UNIT NO. 3 : PRODUCT PRICING	
- Introduction: Meaning and importance of pricing, Role of management accountants in pricing decisions, Objectives of pricing, Factors affecting Pricing decisions, Short-term vs. Long-term pricing decisions - Different Methods of Product Pricing: 1. Full Cost Plus 2. Marginal Cost Plus 3. Differential Cost Plus 4. Opportunity Cost Based Pricing 5. Conversion Cost Based Pricing 6. Current Market Price 7. Return on Investment Pricing 8. Short Run V/s Long Run Pricing Decision 9. Target Costing 10. Life Cycle Product Costing and Pricing 11. Economic Approach to Pricing 12. Consumer Oriented Pricing 13. Controlled Pricing - Practical Questions	12
UNIT NO. 4 : LEARNING CURVE	
- Introduction to Learning Curve: Definition and origin of learning curve theory, Concept, Definition, Nature and Characteristics of Learning Curve, Assumptions of Learning Curve. Experience Curve vs Learning Curve, Advantages and Limitations of learning curve. - Models of learning curve: Cumulative Average Time Model, Incremental Unit Time Model, Learning Curve Models and Equations - Learning Curve Ratio and Effect: Learning curve ratio (e.g., 80%, 90% learning curve), Graphical Presentation of Learning Curve, Estimation of Learning Curve Rate, Factors influencing the learning rate - Practical Questions	12
UNIT NO. 5 : EMERGING TRENDS	
[A] Cost Management: Introduction, Meaning, Definition, Objectives and Importance, Four pillars of cost management, Logical Postulates of cost management [B] Management Audit: Introduction, Meaning, Definition, Objectives and Importance, Areas, Scope, Difference between financial audit and management audit, Difference of between cost audit and management audit, Benefits and limitations of management audit [C] Productivity Accounting and Audit: Introduction, Meaning, Definition, Objectives and Importance, Productivity measuring ratios, Affecting factors, Productivity and profitability, Materials, Labours, Overheads and Total Productivity, Productivity and Value Added concept, Corrective Actions, Productivity Audit	12
Total Lectures/Hours	60

Suggested Readings:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd

3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Maheshwari S.N. & S.N. Mittal, Mahavir Book Depot, Delhi.
8. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
9. Principles of Management Accounting: Manmohan S. N. Goyal
10. Management Accounting: Moore, Carl L, Jaediche Robert K.
11. Management Accounting: Hingorani
12. Management Accounting: N. P. Shrinivasan
13. Management Accounting: Khan and Jain
14. Advanced Management Accounting: Ravi M. Kishore
15. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

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3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70

MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: INDIAN FINANCIAL SYSTEM

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	MCM26FN101	DSE 1	4	60	Nil	30	70	100

Course Objectives:

- To develop a comprehensive understanding of the structure, institutions, markets, instruments, and services constituting the Indian Financial System.
- To enable learners to analyze the role of financial institutions, regulatory frameworks, financial reforms, and emerging trends in promoting economic development and financial stability.

Learning Outcomes:

After completion of the course, learners will be able to

1. Explain the structure, functions, reforms, and developmental role of the Indian Financial System.
2. Analyze the functions and significance of banking and non-banking financial institutions in the Indian economy.
3. Evaluate the operations of financial markets and instruments and their contribution to capital mobilization and investment activities.
4. Examine various financial services and their role in supporting investment, risk management, and business growth.
5. Assess the regulatory environment, financial sector reforms, and emerging developments shaping the future of the Indian financial system.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INDIAN FINANCIAL SYSTEM	
- Conceptual Framework: Meaning, Nature, Scope, Importance and Functions of Financial System - Components of the Indian Financial System: Financial Markets, Financial Institutions, Financial Instruments, and Financial Services. - Structure of Indian Financial System: Pre and Post 1991 Liberalization Scenario. - Role of Financial System in Economic Development and Capital Formation. - Financial System Reforms: Narasimham Committee Recommendations (I & II), Raghuram Rajan Committee, and subsequent reforms. - Informal Financial System: Indigenous Bankers, Moneylenders, and Chit Funds. - Overview of Financial Inclusion and Digital Financial Services in India.	12
UNIT NO. 2 : FINANCIAL INSTITUTIONS IN INDIA	
- Role and Functions of Financial Institutions - Banking Institutions: Commercial Banks, Regional Rural Banks (RRBs), Cooperative Banks, Small Finance Banks, Payment Banks - Central Bank and Its Functions: Reserve Bank of India and Monetary Policy - Development Financial Institutions (DFIs), Non-Banking Financial Companies (NBFCs), Insurance Institutions, Mutual Fund Institutions, Pension Fund Institutions, Specialized Financial Institutions, Financial Inclusion Initiatives in India	12
UNIT NO. 3 : FINANCIAL MARKETS AND FINANCIAL INSTRUMENTS	

- Financial Markets: Meaning, Functions, and Types - The Indian Money Market: Features, composition, and structural weaknesses; Operations of money market sub-instruments: Call Money, Treasury Bills (T-Bills), Commercial Paper (CP), Certificates of Deposit (CD), and Commercial Bills. - The Indian Capital Market: <i>Primary Market (New Issues Market):</i> Methods of floating new issues (IPO, FPO, Rights Issue, Private Placement, Book Building process); Role of merchant bankers and underwriters. <i>Secondary Market (Stock Market):</i> Structure and functions of BSE and NSE; Trading mechanics (On-line trading, clearing, and settlement system, T+1 settlement cycle); Dematerialization and role of depositories (NSDL, CDSL). - The Derivative Market: Economic function and trading of basic index and stock options, futures, and currency derivatives.	12
UNIT NO. 4 : FINANCIAL SERVICES	
- Fund-Based Services: <i>Mutual Funds:</i> Concept, structural layout, types of schemes (Open-ended vs. Close-ended, Equity, Debt, Hybrid), and the role of AMFI. <i>Leasing and Hire Purchase:</i> Financial mechanics, tax implications, and accounting treatment overview. <i>Factoring and Forfaiting:</i> Operational models and benefits to corporate working capital cycles. - Fee-Based (Advisory) Services: <i>Credit Rating Agencies:</i> Rationale, rating processes, and symbols used by major Indian agencies (CRISIL, ICRA, CARE). <i>Merchant Banking & Venture Capital:</i> Scope, registration criteria, and phases of venture financing in the Indian startup ecosystem. - Insurance Sector: Overview of Life and General Insurance structures; Growth of Micro-insurance and Bancassurance models.	12
UNIT NO. 5 : REGULATORY FRAMEWORK, REFORMS AND EMERGING TRENDS	
- Regulatory Bodies: RBI, SEBI, IRDAI, PFRDA – Coordination and Challenges. - Financial Sector Legislative Reforms: Major Committees and Recent Policy Changes. - Financial Stability and Crisis Management: Lessons from Global Financial Crisis and Indian Experience. - Contemporary Issues: FinTech Revolution, Cryptocurrencies, Digital Lending, Data Privacy, and Cyber Security. - Sustainable Finance: Green Bonds, ESG Investing, and Climate Finance. - Financial Inclusion Initiatives: PMJDY, Mudra Yojana, Stand-Up India, and Jan Dhan-Aadhaar-Mobile (JAM) Trinity. - Future Outlook: Central Bank Digital Currency (CBDC), Open Banking, and Global Integration of Indian Financial Markets.	12
Total Lectures/Hours	60

Suggested Readings:

1. Khan, M. Y. – *Indian Financial System*, McGraw Hill Education.
2. Pathak, Bharati V. – *The Indian Financial System: Markets, Institutions and Services*, Pearson Education.
3. Machiraju, H. R. – *Indian Financial System*, Vikas Publishing House.
4. Bhole, L. M., & Mahakud, Jitendra – *Financial Institutions and Markets*, McGraw Hill Education.
5. Gurusamy, S. – *Indian Financial System*, Tata McGraw Hill.
6. Gordon, E., & Natarajan, K. – *Financial Markets and Services*, Himalaya Publishing House.
7. Saha, Siddhartha Sankar – *Indian Financial System and Markets*, McGraw Hill Education.
8. Reserve Bank of India (RBI) – *Report on Trend and Progress of Banking in India and Financial Stability Reports* (Latest available annual editions).

9. Taxmann's Statutory Guide – *SEBI Manual / RBI Act Bare Acts compendium*, Taxmann Publications.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

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3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: FINANCIAL PLANNING

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	MCM26FN102	DSE 2	4	60	Nil	30	70	100

Course Objectives:

- To develop a comprehensive understanding of financial planning concepts, investment management, risk management, retirement planning, and tax planning for achieving financial goals.
- To equip learners with the knowledge and skills required to prepare, implement, and review comprehensive financial plans in accordance with professional and ethical standards.

Learning Outcomes:

After completion of the course, learners will be able to

1. Explain the financial planning process, client profiling techniques, and the role of financial planners in achieving financial objectives.
2. Analyze investment alternatives and construct diversified portfolios aligned with risk-return objectives and financial goals.
3. Evaluate insurance needs and risk management strategies for effective financial protection and security.
4. Assess retirement and estate planning tools for ensuring long-term financial stability and efficient wealth transfer.
5. Develop integrated financial plans by incorporating tax planning, regulatory requirements, and emerging trends in financial advisory services.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO FINANCIAL PLANNING	
- Meaning, Nature, Scope, and Importance, Objectives and Benefits of Financial Planning - Financial Planning Process, Steps in Comprehensive Financial Planning - Financial Goal Setting and Prioritization - Time Value of Money and Financial Decision-Making - Personal Financial Statements: Cash Flow Statement, Net Worth Statement, and Budgeting. - Client Profiling: Risk Tolerance, Risk Capacity, and Investor Life Cycle. - Financial Planning Environment in India, Ethical Standards in Financial Planning - Role and Responsibilities of Financial Planners.	12
UNIT NO. 2 : INVESTMENT PLANNING	
- Investment Principles: Risk-Return Trade-off, Liquidity, Diversification, and Asset Allocation, - Investment Planning Process - Investment Avenues: Bank Deposits, Post Office Savings Schemes, Government Securities, Equity Shares, Debentures and Bonds, Mutual Funds, Exchange Traded Funds (ETFs), Gold and Precious Metals, Real Estate Investments. - Portfolio Construction and Management: Modern Portfolio Theory, Efficient Frontier, and Rebalancing. - Evaluation of Investments: Fundamental and Technical Analysis, Performance Measurement (Sharpe, Treynor, Jensen's Alpha). - Tax-efficient Investing and Rupee Cost Averaging, Behavioural Aspects in	12

Investment Planning, Wealth Creation Strategies.	
UNIT NO. 3 : INSURANCE PLANNING AND RISK MANAGEMENT	
- Concept of Risk and Insurance Planning, Risk Management Process - Life Insurance: Types of Policies (Term, Endowment, ULIP, Whole Life), Needs Analysis (Human Life Value, Needs Approach). - General Insurance: Health, Property, Motor, and Liability Insurance. - Insurance Products in India: Regulatory Framework (IRDAI), Policy Selection, and Claim Settlement. - Health Insurance Planning: Mediclaim, Critical Illness, and Long-term Care. - Integration of Insurance with Overall Financial Plan. - Evaluation of Insurance Needs and Policy Comparison.	12
UNIT NO. 4 : RETIREMENT PLANNING AND ESTATE PLANNING	
- Retirement Planning: Concept and Importance of Retirement Planning, Retirement Planning Process, Retirement Needs Assessment, Retirement Income Planning, Retirement Corpus Estimation, Pension Planning, National Pension System (NPS), Employee Provident Fund (EPF), Public Provident Fund (PPF), Retirement Investment Strategies, Tax Implications in Retirement Planning. - Estate Planning: Meaning, Objectives and Tools (Will, Trust, Gift, Nomination, Joint Holding) of Estate Planning, Succession Planning and Wealth Transfer Strategies, Estate Tax Implications in Estate Planning, Ethical and Legal Issues in Estate Planning.	12
UNIT NO. 5 : TAX PLANNING, FINANCIAL PLAN AND CONTEMPORARY ISSUES	
- Tax Planning: Meaning and Objectives of Tax Planning, Exemptions, Deductions, Capital Gains, and Tax-efficient Instruments, Tax Implications of Investment Decisions - Financial Plan: Comprehensive Financial Plan Preparation: Integrating Investment, Insurance, Retirement, and Tax Planning. Monitoring, Review, and Revision of Financial Plans. - Regulatory Framework: SEBI (Investment Advisers) Regulations, Code of Conduct for Financial Planners - Contemporary Issues: Financial Planning for Millennials & Gen Z, Impact of Inflation & Interest Rate Changes, Digital Financial Planning Tools, FinTech in Financial Planning: Robo-Advisors, Personal Finance Apps, and AI-based Planning.	12
Total Lectures/Hours	60

Suggested Readings:

1. **Pandey, I.M.** — *Financial Management* (Relevant Chapters on Financial Planning). Vikas Publishing House.
2. **Mitra, Sid** — *Practising Financial Planning: A Complete Guide for Professionals* (Latest Edition). Financial Planning Academy.
3. **Chandra, Prasanna** — *Investment Analysis and Portfolio Management* (Latest Edition). McGraw-Hill Education.
4. **Keown, Arthur J.** — *Personal Finance: Turning Money into Wealth* (Latest Edition). Pearson Education.
5. **Kapoor, Jack R., Dlabay, Les R. & Hughes, Robert J.** — *Personal Finance* (Latest Edition). McGraw-Hill Education.
6. **Taxmann** — *Tax Planning* (Latest Edition).

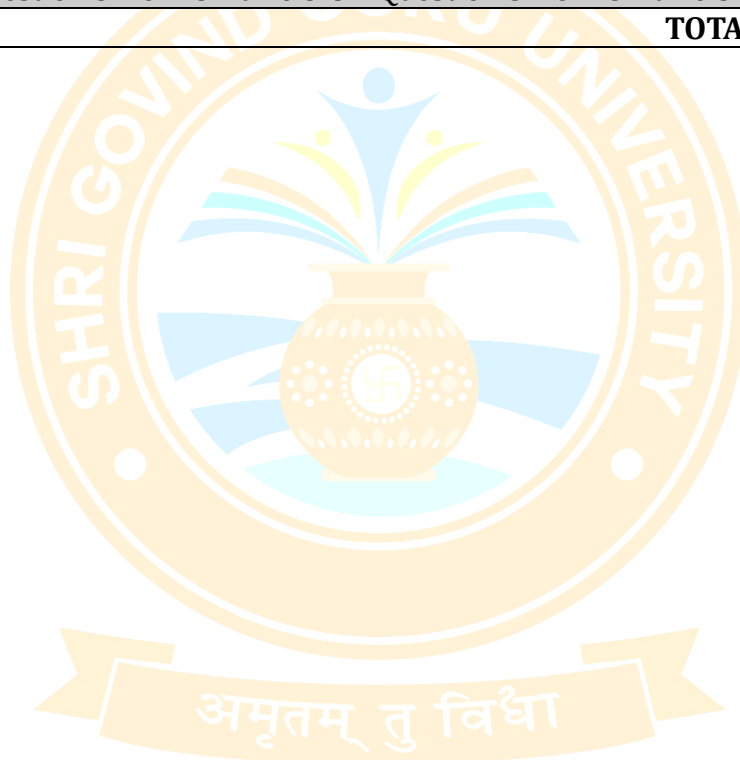
7. **Singh, Ravi** — *Financial Planning: A Ready Reckoner*. McGraw-Hill Education (Indian Context).
8. **S. K. Mitra** – *Financial Planning: Theory and Practice* – Sage Publications.
9. **Indian Institute of Banking & Finance (IIBF)**. (Latest Edition). *Introduction to Financial Planning*. Taxmann Publications. (Specifically designed for the Indian context, aligned with regulatory requirements).

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: SERVICE MARKETING

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	MCM26MM101	DSE 1	4	60	Nil	30	70	100

Course Objectives:

- The course brings out the emerging service environment in India and the world. It emphasizes the distinctive aspects of Services Marketing, aimed at equipping students with concepts and techniques that help in taking decisions relating to various services marketing situations.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the concepts, characteristics, scope, and economic significance of services marketing within the service sector;
2. Analyze consumer behaviour, service quality dimensions, customer satisfaction, and relationship management practices in service organizations;
3. Examine the expanded service marketing mix and its application in designing, delivering, and promoting service offerings;
4. Evaluate service recovery strategies, customer relationship management practices, and sector-specific applications of service marketing in contemporary industries.
5. To explore contemporary and emerging trends shaping the future of services marketing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO SERVICES MARKETING	
- Concept and Definition of Services; Nature, Scope, and Importance of Services Marketing, Characteristics of Services, Classification of Services. - Evolution of Service Marketing, Difference Between Goods Marketing and Service Marketing, . - Service Sector and Economic Development, Contribution of Services to Indian Economy, Service Marketing Environment, Services Marketing Triangle (Company-Employee-Customer). - Challenges and Issues in Services Marketing; Service Economy and Emerging Service Sectors in India.	12
UNIT NO. 2 : CONSUMER BEHAVIOUR IN SERVICES AND SERVICE QUALITY MANAGEMENT	
- Consumer Behaviour in Services: The Three-Stage Model (Pre-purchase, Service Encounter, and Post-encounter stages); Search, Experience, and Credence attributes.; Factors Influencing Service Purchase. - Service Quality Management: Meaning and Importance, Dimensions of Service Quality, SERVQUAL, SERVPERF, and other tools; Gaps Model of Service Quality. - Customer Satisfaction, Loyalty, and Retention; Relationship Marketing in Services; Lifetime Value of Customers. - Service Failure, Complaint Behaviour, and Service Recovery Strategies; Moments of Truth and Critical Incidents.	12
UNIT NO. 3 : SERVICE MARKETING MIX	
- Expanded Marketing Mix: Moving beyond the traditional 4 Ps to the 7 Ps of services: Product, Price, Place, Promotion, People, Process, and Physical Evidence	12

- Service Product & Pricing: Service product levels (core vs. supplementary), branding in services, and new service development processes. Pricing objectives and approaches (cost-based, demand-based, and competition-based) - Service Delivery & Communication: Distribution strategies through physical and electronic channels. Elements of the promotion mix and the importance of Integrated Marketing Communications (IMC) for services. - Extended Mix Elements: The role of People (service personnel as marketers), Process (service blueprinting and design), and Physical Evidence (the servicescape and tangible clues)	
UNIT NO. 4 : SERVICE RECOVERY AND INDUSTRY APPLICATIONS	
- Service Recovery: The Service Recovery Paradox; Dealing with complaining customers; Developing effective service guarantees. - Customer Relationship Management (CRM): Building customer loyalty; The Wheel of Loyalty; Membership and CRM systems in services. - Sectoral Applications: ➤ Financial Services: Banking and Insurance marketing. ➤ Hospitality & Tourism: Marketing for hotels and travel agencies. ➤ Health & Education: Marketing of hospitals and professional educational institutions.	12
UNIT NO. 5 : EMERGING TRENDS AND STRATEGIC ISSUES IN SERVICES MARKETING	
- Emerging Trends: ➤ Impact of Technology: AI, Machine Learning, Chatbots, Robotics, and Automation in service delivery. ➤ Digital Transformation: E-services, Omnichannel Marketing, Mobile Apps, and Platform Economy (e.g., Uber, Swiggy, Zomato models). ➤ Personalization and Customer Experience (CX) Management using Big Data and Predictive Analytics. ➤ Short-form Video, Influencer Marketing, and Social Commerce in Services. ➤ Post-Pandemic Adaptations: Contactless Services, Hybrid Models, and Resilience Strategies. - Strategic Issues and Future Outlook ➤ Service Profit Chain and Service Excellence Models. ➤ Managing Service Productivity, Capacity, and Demand Fluctuations. ➤ Legal and Regulatory Framework in India (Consumer Protection Act, Data Privacy – DPDP Act, Sectoral Regulations). ➤ Career Opportunities and Skill Requirements in Services Marketing.	12
Total Lectures/Hours	60

Suggested Readings:

1. Lovelock, C., Wirtz, J., & Chatterjee, J. – *Services Marketing: People, Technology, Strategy*, Pearson Education (7th/8th Edition).
2. Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Pandit, A. – *Services Marketing: Integrating Customer Focus Across the Firm*, McGraw Hill.
3. Jha, S. M. – *Services Marketing*, Himalaya Publishing House (2026 Edition).
4. Nargundkar, Rajendra – *Services Marketing: Text and Cases*, Tata McGraw Hill.
5. C. Bhattacharjee – *Services Marketing* – Excel Books
6. Ravi Shankar – *Services Marketing: The Indian Perspective* – Excel Books
7. Adrian Payne – *The Essence of Services Marketing* – Prentice Hall
8. Helen Woodruffe – *Services Marketing* – Macmillan Education
9. Christian Gronroos – *Service Management and Marketing* – Wiley Publications

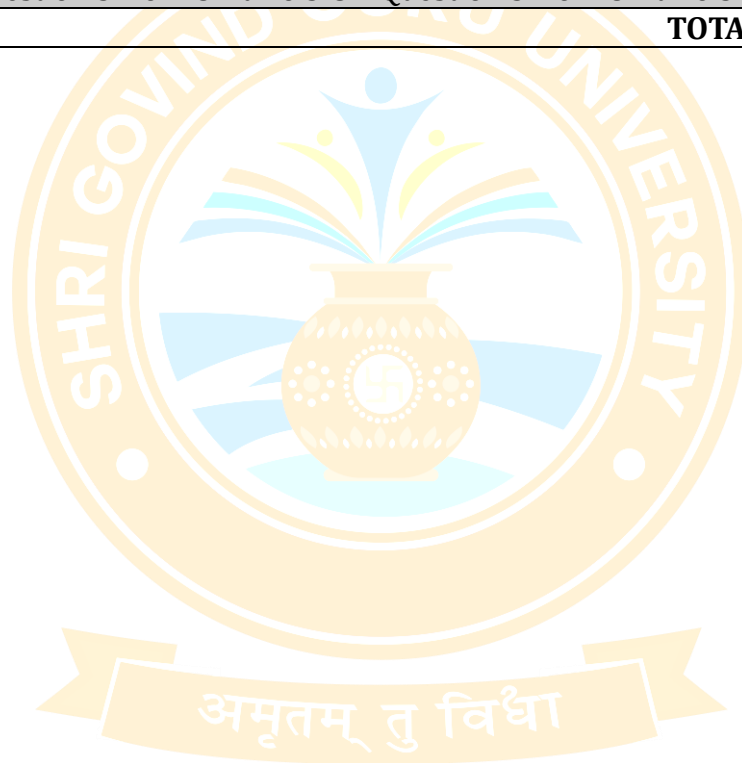
10. K. Douglas Hoffman and John E.G. Bateson – *Services Marketing: Concepts, Strategies and Cases* – Cengage Learning
11. Rajendra Nargundkar – *Services Marketing* – Tata McGraw Hill
12. S.K. Bhattacharya – *Services Marketing: Concepts, Planning and Implementation* – Excel Books
13. Philip Kotler and Kevin Lane Keller – *Marketing Management* – Pearson Education

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – I								
TITLE OF THE COURSE: STRATEGIC MARKETING MANAGEMENT								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	MCM26MM102	DSE 2	4	60	Nil	30	70	100

Course Objectives:

- To develop advanced understanding of strategic perspectives in marketing, including strategic analysis, formulation, implementation, and evaluation of marketing strategies in dynamic and competitive environments.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the principles, processes, and strategic significance of marketing management in achieving organizational objectives.
2. Analyze internal and external business environments using strategic frameworks and analytical tools for informed marketing decision-making.
3. Evaluate market segmentation, targeting, positioning, and branding strategies to create sustainable competitive advantage.
4. Formulate competitive marketing strategies related to product, pricing, distribution, and integrated communication.
5. Assess strategic implementation, performance control, and global marketing approaches in a dynamic business environment.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO STRATEGIC MARKETING MANAGEMENT	
- Conceptual Framework: Meaning, Nature, Scope, and Importance of Strategic Marketing Management, Distinction between Marketing Management and Strategic Marketing Management. - Evolution: Evolution of Marketing Thought: From Transactional to Relationship, Digital, and Holistic Marketing. - Strategic Marketing Process: Situation Analysis, Strategy Formulation, Implementation, and Control. - Market-Driven Strategy: Customer value and capability, becoming market-driven, challenges of strategic marketing.	12
UNIT NO. 2 : STRATEGIC ENVIRONMENTAL ANALYSIS	
- Situation Analysis: Analyzing the external environment (Macro-PESTEL, Micro-Industry analysis). - Competitor Analysis: Identifying competitors, analyzing competitor strategies, and predicting future actions. - Internal Analysis: Core Competencies, Resource-Based View (RBV), Value Chain Analysis. - Strategic Tools: SWOT Analysis, Portfolio Analysis (BCG Matrix, GE/McKinsey Matrix, Ansoff's Matrix).	12
UNIT NO. 3 : STRATEGIC MARKETING SEGMENTATION, TARGETING, AND POSITIONING	
- Strategic Segmentation: Identifying market segments in B2C and B2B contexts, evaluating segment attractiveness. - Targeting Strategies: Selective, Differentiated, and Niche targeting strategies. - Advanced Positioning: Strategic positioning choices, developing a Value Proposition, Re-positioning strategies in a dynamic market. - Brand Equity and Strategy: Strategic brand management, brand extensions, and	12

global branding.	
UNIT NO. 4 : FORMULATING MARKETING STRATEGIES	
- Competitive Strategies: Porter's Generic Strategies (Cost Leadership, Differentiation, Focus). - Market Position Strategies: Strategies for Market Leaders, Challengers, Followers, and Nichers. - Product & Pricing Strategy: Strategic management of the product mix, life-cycle strategies, and strategic pricing models (Value-based and dynamic pricing). - Distribution & IMC Strategy: Managing strategic alliances in distribution, Omni-channel strategies, and Integrated Marketing Communication for brand building.	12
UNIT NO. 5 : STRATEGIC IMPLEMENTATION, CONTROL, AND GLOBAL MARKETING	
- Implementation: Organizing for marketing, internal marketing, and overcoming barriers to implementation. - Marketing Control: Strategic Marketing Audit, Marketing Metrics, and ROI on marketing investments. - Global Strategic Marketing: Drivers of globalization, Standardized vs. Adapted marketing strategies, Entry strategies for international markets. - Contemporary Issues: Impact of Artificial Intelligence on marketing strategy, Sustainable and Green Marketing strategies.	12
Total Lectures/Hours	60

Suggested Readings:

1. Cravens, David W. & Piercy, Nigel F. – *Strategic Marketing*, McGraw Hill Education (Global Edition).
2. Kerin, Roger A. & Peterson, Robert A. – *Strategic Marketing Problems: Cases and Comments*, Pearson Education.
3. Nag, A. – *Strategic Marketing*, Macmillan Publishers India.
4. Sahaf, M. A. – *Strategic Marketing: Making Decisions for Strategic Advantage*, PHI Learning.
5. Kotler, Philip & Keller, Kevin Lane – *Marketing Management*, Pearson (Focusing on Strategic chapters).
6. Aaker, David A. & Moorman, Christine – *Strategic Market Management*, John Wiley & Sons.
7. Hooley, Graham, Piercy, Nigel F., & Nicouloud, Brigitte – *Marketing Strategy and Competitive Positioning*, Pearson Education.
8. Walker, Orville C. & Mullins, John – *Marketing Strategy: A Decision-Focused Approach*, McGraw Hill.
9. Chernev, Alexander – *Strategic Marketing Management*, Cerebellum Press.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
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3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70

MASTER OF COMMERCE (M.COM.) SEMESTER – I								
TITLE OF THE COURSE: HUMAN RESOURCE MANAGEMENT								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	MCM26HR101	DSE 1	4	60	Nil	30	70	100

Course Objectives:

- To provide advanced understanding of Human Resource Management concepts, functions, and strategies in organizational context, with emphasis on developing human capital and managing employment relations in dynamic business environments.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the concepts, functions, challenges, and strategic role of Human Resource Management in organizations.
2. Analyze human resource planning, recruitment, selection, and workforce acquisition processes for effective talent management.
3. Evaluate training, employee development, performance appraisal, and talent management practices to enhance organizational effectiveness.
4. Examine compensation systems, employee welfare measures, and industrial relations practices for maintaining a productive workforce.
5. Assess industrial relations, labour laws, HR analytics, and emerging trends influencing modern human resource management.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO HUMAN RESOURCE MANAGEMENT	
- Conceptual Framework: Meaning, Nature, Objectives, Scope, and Importance of Human Resource Management, Functions of HRM - Evolution of HRM: From Personnel Management to Strategic Human Resource Management - Challenges in HRM: Globalization, Workforce Diversity, Technological Changes, Work-Life Balance, and Ethical Issues. - HRM Environment: External (Economic, Technological, Political-Legal, Socio-Cultural, Global) and Internal Factors. - Role of HR Manager: As a strategic partner, change agent, employee advocate, administrative expert.	12
UNIT NO. 2 : ACQUISITION OF HUMAN RESOURCES	
- Human Resource Planning (HRP): Process, Importance, Factors Affecting HRP, and Forecasting Techniques. - Job Analysis: Concept, Methods, Job Description, Job Specification, and Job Evaluation. - Recruitment: Sources, Methods (Internal & External), E-Recruitment, and Social Media Recruitment. - Selection Process: Steps, Tests, Interviews, and Placement; Induction/Orientation. - Career Planning and Succession Planning; Rightsizing, Downsizing, and Outsourcing.	12
UNIT NO. 3 : TRAINING, DEVELOPMENT AND PERFORMANCE MANAGEMENT	
- Training and Development: Meaning, Importance, Training Need Assessment, Training Methods (On-the-Job and Off-the-Job), Evaluation of Training Effectiveness (Kirkpatrick Model). - Management Development Programmes; Executive Development and Leadership	12

Training. - Performance Appraisal: Concept, Methods (Traditional and Modern – 360 Degree, MBO, Balanced Scorecard), Problems, and Potential Appraisal. - Performance Management System (PMS): Linkage with Organizational Goals and Competency Mapping. - Career Development and Talent Management.	
UNIT NO. 4 : COMPENSATION MANAGEMENT AND EMPLOYEE RELATIONS	
- Compensation Management: Concept, Components (Base Pay, Incentives, Benefits), Job Evaluation Methods, and Wage/Salary Administration. - Incentive Plans: Individual, Group, and Organization-wide; Fringe Benefits and Employee Welfare. - Employee Relations: Grievance Handling, Discipline, Collective Bargaining, and Trade Unions, Theories of Motivation (Maslow, Herzberg, Vroom) applied to HR. - Employee Engagement, Empowerment, and Participation; Quality of Work Life (QWL).	12
UNIT NO. 5 : INDUSTRIAL RELATIONS AND CONTEMPORARY ISSUES	
- Industrial Relations (IR): Concept, Importance, and Three parties of IR; Collective Bargaining and Workers' Participation in Management (WPM). - Legal Framework in India: Overview of Factories Act, Industrial Disputes Act, Minimum Wages Act, Payment of Gratuity, Employees' Provident Fund, POSH Act, and Labour Codes 2020. - Contemporary Issues in HRM: HR Analytics, Gig economy and contract labour management, Green HRM and sustainability, Diversity, Equity, and Inclusion (DEI), Impact of AI and automation on HR - HR Audit, HR Information Systems (HRIS), and Ethical Issues in HRM.	12
Total Lectures/Hours	60

Suggested Readings:

1. Aswathappa, K. – *Human Resource Management: Text and Cases*, McGraw Hill Education.
2. Dessler, Gary & Varkkey, Biju – *Human Resource Management*, Pearson Education.
3. Rao, V. S. P. – *Human Resource Management*, Taxmann Publications.
4. Khanka, S. S. – *Human Resource Management (Text and Cases)*, S. Chand Publishing.
5. Armstrong, Michael & Taylor, Stephen – *Armstrong's Handbook of Human Resource Management Practice*, Kogan Page.
6. Cascio, Wayne – *Managing Human Resources*, McGraw Hill.
7. Bhattacharyya, Dipak Kumar – *Human Resource Management*, Oxford University Press.
8. Jyothi, P. & Venkatesh, D. N. – *Human Resource Management*, Oxford University Press.
 Beardwell, Julie & Thompson, Amanda – *Human Resource Management: A Contemporary Approach*, Pearson.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70

MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: HUMAN RESOURCE DEVELOPMENT

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	MCM26HR102	DSE 2	4	60	Nil	30	70	100

Course Objectives:

- To provide an in-depth and practical understanding of Human Resource Development (HRD) as a strategic function that fosters the individual and collective growth of employees, enhances organisational effectiveness, and aligns with business goals in a dynamic environment.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the conceptual framework, principles, and roles associated with Human Resource Development in organizations.
2. Analyze the systematic HRD process, including needs assessment, programme design, implementation, and evaluation of developmental initiatives.
3. Evaluate various HRD interventions, training methods, and competency development approaches for enhancing employee capabilities.
4. Examine career development practices, organizational development interventions, and knowledge management systems for workforce growth.
5. Assess HRD audit practices and emerging trends such as digital HRD, global development, and ethical considerations in HRD.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO HUMAN RESOURCE DEVELOPMENT	
- Conceptual Framework: Meaning, Definition, Nature, Scope, Objectives, Characteristics, and Need for HRD; Evolution and Growth of HRD from personnel training; Difference between HRM and HRD. - HRD Philosophy, Principles, and Functions. - Stakeholders in HRD: Top Management, HRD Department, Line Managers, and Employees. - The HRD Professional: Roles and competencies of an HRD Manager in the modern era.	12
UNIT NO. 2 : HRD PROCESS	
- HRD Process: Assessment of HRD Needs (Strategic/Organizational analysis, Task analysis, and Person analysis) - Designing HRD Programmes: Establishing objectives, selecting content, and learning principles. - Implementing HRD Programs: Managing logistics, overcoming resistance to learning, and pilot programs. - Evaluating HRD Effectiveness: Kirkpatrick's Four Levels of Evaluation; ROI in HRD; Challenges in quantifying developmental outcomes.	12
UNIT NO. 3 : HRD INTERVENTIONS AND TRAINING METHODS	
- Training Methods: On-the-job (Job Instruction, Apprenticeship) and Off-the-job (Simulation, Case Studies, Role Playing, Vestibule training). - Behavioural Modelling: Sensitivity Training (T-Groups), Transactional Analysis (TA), and Johari Window in HRD. - Management Development: Coaching, Mentoring, Executive Education, and	12

Action Learning. - Competency Mapping: Concept of Competency, identifying competency gaps, and developing competency models.	
UNIT NO. 4 : CAREER AND ORGANIZATIONAL DEVELOPMENT	
- Career Development: Career Stages and Career Anchors; Individual vs. Organizational Career Planning; Career Pathing and Succession Planning. - Organizational Development (OD): Definition and Objectives; OD Interventions (Technostructural, Human Process, and Strategic interventions). - Quality of Work Life (QWL): Factors affecting QWL; Work-life balance as a developmental tool. - Knowledge Management: Converting individual knowledge into organizational intellectual capital.	12
UNIT NO. 5 : HRD AUDIT AND EMERGING TRENDS	
- HRD Audit: Concept, Methodology, and Rationale; Role of HRD Audit in business improvement. - Digital HRD: E-learning, Gamification, Micro-learning, and the role of AI in personalized learning paths. - Global HRD: Managing development across diverse cultures; Developing global mindsets in managers. - Ethics in HRD: Fairness in developmental opportunities; Intellectual property rights in training content.	12
Total Lectures/Hours	60

Suggested Readings:

1. Werner, Jon M. & DeSimone, Randy L. – *Human Resource Development*, Cengage Learning (International Edition).
2. Halдар, Uday Kumar – *Human Resource Development*, Oxford University Press.
3. Rao, T. V. – *Human Resource Development: Experiences, Interventions, Strategies*, Sage Publications.
4. Bhattacharyya, Dipak Kumar – *Human Resource Development*, Himalaya Publishing House.
5. Mankin, David – *Human Resource Development*, Oxford University Press.
6. Pareek, Uday – *Understanding Organizational Behaviour*, Oxford University Press (Relevant for HRD Culture).
7. Swanson, Richard A. & Holton, Elwood F. – *Foundations of Human Resource Development*, Berrett-Koehler Publishers.
8. McGuire, David – *Human Resource Development*, Sage Publications.
9. Tripathi, P. C. – *Human Resource Development*, Sultan Chand & Sons.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70

MASTER OF COMMERCE (M.COM.) SEMESTER – I

TITLE OF THE COURSE: PERSONALITY & CAREER DEVELOPMENT – 1

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	MCM26SE101	SEC 1	2	30	Nil	15	35	50

Course Objectives:

- To develop self-awareness, positive attitude, emotional intelligence, and ethical values for personal and professional growth.
- To enhance learners' ability to assess their personality traits, manage emotions and stress, and build confidence for career development.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of personality, self-awareness, personal values, and ethical behaviour for individual growth.
2. Analyze self-concept, self-belief, and self-assessment techniques for effective personality evaluation and self-development.
3. Evaluate the importance of positive attitude, emotional intelligence, motivation, and stress management in personal and professional life.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO PERSONALITY DEVELOPMENT & SELF-AWARENESS	
- Understanding Personality: Meaning, nature, and determinants of personality, Theories of Personality, - Self-Discovery: SWOT Analysis for personal assessment, Five pillars: Self-Introspection, Self-Assessment, Self-Appraisal, Self-Development and Self-Interrogation. - Values & Ethics: Personal values, professional ethics, integrity, and work-life balance.	10
UNIT NO. 2 : SELF IDENTIFICATION AND SELF ASSESSMENT	
- Introduction, Self-Centric Process, Self-Belief System, Self-Concept System - Scale of Assessment, Self-Qualifying Factors, Self-Identification Matrix, Packaging of Self Identity	10
UNIT NO. 3 : ATTITUDE & EMOTIONAL MANAGEMENT	
- Positive Attitude: Power of positive thinking, optimism vs. pessimism, developing a growth mindset. - Emotional Intelligence (EI): Concept of EI (Self-awareness, Self-regulation, Empathy, Social Skills) vs. IQ - relevance in commerce careers. - Stress Management: Causes of stress in academic and professional life; coping strategies (time management, mindfulness, relaxation techniques). - Motivation: Intrinsic vs. extrinsic motivation; goal setting (SMART goals).	10
Total Lectures/Hours	30

Suggested Readings:

1. Omkar, R.M.; Personality Development & Career Management, S. Chand and Co. Ltd New Delhi.
2. Goleman, D. *Emotional Intelligence: Why It Can Matter More Than IQ*. Bantam Books.
3. Rao, M. S. (2016). *Soft Skills: Enhancing Employability*. I.K. International Publishing House.
4. Robbins, S. P., & Judge, T. A. - *Organizational Behavior*, Pearson Education (Relevant chapters on Personality and Values).
5. Andrews, Sudhir - *How to Succeed at Interviews*, Tata McGraw Hill.



Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	12
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	12
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	11
	TOTAL	35





CURRICULUM

For

M.COM.

Semester – 2

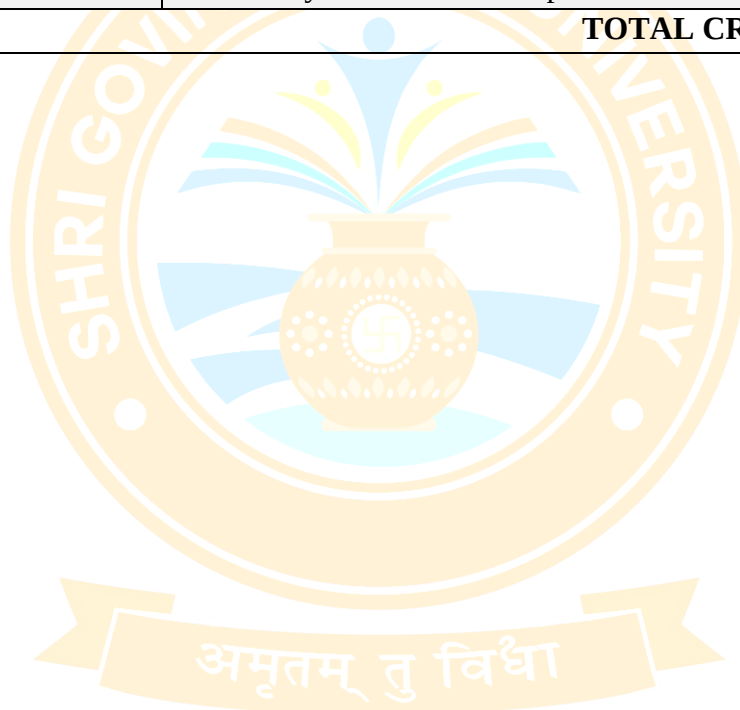
(As per NEP 2020)

W.E.F. Nov./Dec. 2026



Level 6.0: M. Com. Semester I & II (Master of Commerce)

Semester – II				
Sr. No.	Course Category		Course Title	Credits
1	DSC – 4		Corporate Financial Reporting	4
2	DSC – 5		Financial Economics	4
3	DSC – 6		Corporate Tax Planning and Management	
4 5	DSE – 3 & 4 (Select any one group)	Group – 1 A/C	Accounting for Working Capital Decisions	4 + 4
			Forensic Accounting & Audit	
		Group – 2 Finance	Corporate Restructuring	
			Behavioural Finance	
		Group – 3 Marketing	Social Media Marketing	
			Advertising & Promotion Management	
		Group – 4 HR	Performance And Compensation Management	
			Industrial Relations Management	
6	SEC – 2		Personality & Career Development – 2	2
TOTAL CREDITS				22



MASTER OF COMMERCE (M.COM.) SEMESTER – II

TITLE OF THE COURSE: CORPORATE FINANCIAL REPORTING

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	MCM26CC201	DSC 4	4	60	Nil	30	70	100

Course Objectives:

- To develop conceptual and analytical understanding of corporate financial reporting practices, financial statement analysis, and value-based reporting frameworks..
- To familiarize learners with contemporary developments in financial reporting, including inflation accounting, integrated reporting, and digital reporting technologies.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the principles, objectives, and regulatory framework governing corporate financial reporting.
2. Analyze and interpret financial statements using various analytical tools and techniques for decision-making purposes.
3. Evaluate accounting methods for price level changes and their impact on financial reporting during inflationary conditions.
4. Examine value added reporting concepts and compute value-based performance indicators for corporate evaluation.
5. Assess emerging trends and technological advancements influencing modern corporate financial reporting practices.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : CONCEPTUAL FRAMEWORK OF CORPORATE FINANCIAL REPORTING	
- Meaning, Nature, Scope, and Objectives of Corporate Financial Reporting - Importance of Financial Reporting in Corporate Governance - Qualitative Characteristics of Financial Reporting, General & Specific Purposes of Financial Reporting - Benefits of Financial Reporting-Value Reporting Paradigm & Model - Corporate Reporting Environment and Transparency - Role of Ministry of Corporate Affairs (MCA), SEBI and ICAI	12
UNIT NO. 2 : FINANCIAL STATEMENT ANALYSIS AND INTERPRETATION	
- Introduction & Meaning of Financial Statements, Objectives of Financial Statement, Contents of Financial Statements, Users of Financial Statements, Natures of Financial Statements-Features and Importance of Financial Statements-Limitations of Financial Statements. - Meaning -Types and Tools & Techniques of Analysis and Interpretation of Financial Statements: 1. Trend Analysis 2.Common size Statement 3. Comparative Statement analysis 4. Ratio Analysis (with Reverse calculations, finding out of missing items and Inter relationships among ratios and preparation of financial statements only) 5. Inter firm comparison & Intra firm comparison through Accounting Ratios (From the view point of stake holders) 6. Analysis through Du-Pont Control Chart - Practical problems covering above tools & techniques	12
UNIT NO. 3 : ACCOUNTS FOR PRICE LEVEL CHANGES	

- Meaning and Definition of Inflation Accounting, Historical Background and Development - Concept of Price Level Changes (General, Specific & Relative), Inflation and Purchasing Power, Need and Importance of Inflation Accounting, - Objectives of Accounting for Price Level Changes, Limitations of Historical Cost Accounting, Inflation Accounting & Disclosure Requirements in Different Countries, Challenges in Adoption. - Methods of Accounting for Change in Price: - 1. Current Purchasing Power [CPP] Method: (Meaning, Objectives, Methodology & Evaluation) 2. Current Cost Accounting [CCA] Method: (Meaning, Objectives, Methodology & Evaluation), Comparison Between CPP and CCA Methods - Practical Questions	12
UNIT NO. 4 : VALUE ADDED ACCOUNTING & REPORTING	
- Introduction, Meaning, Concepts of value addition, Meaning, Utility & Disclosure of Value Added Statement (VAS), - Concept & Computation of; 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA) - Practical Questions	12
UNIT NO. 5 : EMERGING TRENDS IN CORPORATE FINANCIAL REPORTING	
- Digital Financial Reporting: Meaning and Importance, Evolution from Traditional to Digital Reporting, Use of Cloud Accounting and ERP Systems, Advantages and Challenges of Digital Reporting - Integrated Reporting (IR): Meaning, Objectives, and Significance of Integrated Reporting, Principles and Elements of Integrated Reporting, Value Creation Through Integrated Reporting, Benefits and Limitations of Integrated Reporting - Blockchain Technology in Financial Reporting: Meaning and Features of Blockchain Technology, Blockchain Applications in Accounting and Financial Reporting, Blockchain and Audit Trail Management, Advantages and Challenges	12
Total Lectures/Hours	60

Suggested Readings:

1. **Bhattacharyya, Asish K.** – *Financial Accounting for Business Managers*. (Prentice Hall India) – [Focus on Ind AS & consolidation].
2. **Lal, Jawahar & Seema Srivastava** – *Corporate Financial Reporting*. (S. Chand & Co.) – [Simple language, Indian cases].
3. **Reddy, T. S. & Hari Prasad Reddy, Y.** – *Corporate Financial Reporting*. (Margham Publications) – [Problem-oriented].
4. **Rawat, D.S.** – *Corporate Financial Reporting*. (Taxmann) – [Updated as per Companies Act 2013 & Ind AS].
5. **ICAI** – Financial Reporting (Study Material for CA/CMA Final). Available at <https://www.icai.org>.
6. **B. D. Kumar** – Accounting Standards and Corporate Financial Reporting. (Taxmann).
7. **Elliott, Barry & Elliott, Jamie** – Financial Accounting and Reporting. (Pearson – IFRS/Ind AS focus).
8. **Wild, John J., Subramanyam, K. R. & Halsey, Robert F.** – Financial Statement Analysis. (McGraw Hill) – [For analysis perspective].
9. **Dhamija, Sanjay** – Financial Accounting for Managers. (PHI Learning) – [Decision-oriented approach].
10. **E. Mrudula & V.R.P.Kashyap** (ICFAI) Financial Reporting edited Book
11. **Jawaharlal**: Corporate Financial Reporting (Taxmann Publications)

Note: Latest Editions of the above books may be used.



PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II

TITLE OF THE COURSE: FINANCIAL ECONOMICS

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	MCM26CC202	DSC 5	4	60	Nil	30	70	100

Course Objectives:

- To provide students with a comprehensive understanding of the economic principles that govern financial transactions, the structure and functions of financial markets, and the valuation of various financial assets.
- To enhance learners' ability to apply financial and economic principles in evaluating investment decisions, interest rate structures, portfolio management, and emerging financial trends.
- The course aims to equip students with the theoretical and analytical skills necessary to interpret and navigate the financial system.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the concepts, scope, financial markets, and financial instruments within the framework of financial economics.
2. Apply financial calculation techniques related to time value of money, returns, annuities, and risk measurement in financial decision-making.
3. Analyze interest rate theories, yield curve structures, and interest calculation methods used in financial systems.
4. Evaluate portfolio management theories and asset pricing models for investment analysis and risk-return optimization.
5. Assess international financial systems, global financial institutions, and emerging trends influencing modern financial economics.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO FINANCIAL ECONOMICS	
- Introduction: Meaning, Nature, Scope, and Importance of Financial Economics - Relationship Between Economics and Finance, Distinction between finance and financial economics, Financial System: Meaning and Components - Financial Markets: Composition, functions, and characteristics of financial markets, Types of financial markets - Financial Instruments: Overview and characteristics of financial instruments	12
UNIT NO. 2 : BASICS OF FINANCIAL CALCULATION	
- Time Value of Money (TVM): Concept and importance of the time value of money, Calculating present values and discounting future cash flows, Calculating future values and compounding. - Measuring Returns: Computation of various rates of return (e.g., holding period return, yield to maturity), Determining the present value of a series of returns - Annuities: Definition and types of annuities (ordinary annuity, annuity due), Calculation of present and future values of annuities. - Risk and Volatility: Basic concept of risk and its measurement (e.g., variance, standard deviation)	12
UNIT NO. 3 : INTEREST RATES	
- Understanding Interest Rates: Meaning, Types of interest rate: Nominal and Real Interest Rates, Fixed and Floating Interest Rates, Simple and Compound Interest. - Theories of Interest Rate Determination: Classical Theory, Keynesian Liquidity	12

Preference Theory, Loanable Funds Theory, Relationship between interest rates and inflation rates - The Term Structure of Interest Rates: Concept of the yield curve, Theories to explain the term structure: Expectations Theory, Liquidity Preference Theory, and Market Segmentation Theory, Understanding the concept of a risk-free rate. - Interest Rate Calculations: Methods used by banks and financial institutions to charge interest	
UNIT NO. 4 : PORTFOLIO THEORY AND CAPITAL ASSET PRICING	
- Modern Portfolio Theory (Markowitz): Portfolio Risk and Return, Efficient Frontier, Diversification, and Optimal Portfolio Selection. - Capital Market Line (CML) and Security Market Line (SML) - Capital Asset Pricing Model (CAPM): Assumptions, Model, Beta Estimation, Security Market Line, and Empirical Tests. - Arbitrage Pricing Theory (APT): Multi-factor models of asset returns as an alternative to CAPM. - Index Models: Single-index and Multi-index models for portfolio construction.	12
UNIT NO. 5 : INTERNATIONAL FINANCIAL ECONOMICS AND EMERGING TRENDS	
- International Financial System, Foreign Exchange Market, Exchange Rate Determination - Fixed and Flexible Exchange Rate Systems, Balance of Payments, International Capital Flows - Global Financial Institutions: IMF, World Bank, WTO - Financial Globalization, International Investment and Capital Mobility, Financial Crises and Economic Stability - Emerging Trends in Financial Economics: Digital Currency and Cryptocurrency, Blockchain in Finance, Green Finance, Sustainable Finance, Artificial Intelligence in Financial Services	12
Total Lectures/Hours	
	60

Suggested Readings:

1. Bodie, Z., Merton, R. C., & Cleeton, D. C. (Latest Edition). *Financial Economics*. Pearson Education. (A foundational text bridging finance and economics).
2. Avadhani, V. A. (Latest Edition). *Financial Economics: Theory and Practice*. Himalaya Publishing House. (Widely used in Indian universities for its comprehensive coverage).
3. Mishkin, F. S. (Latest Edition). *The Economics of Money, Banking, and Financial Markets*. Pearson Education. (Excellent for understanding financial markets and interest rates)
4. Shukla, N. K. (Latest Edition). *Financial Economics: Text & Cases*. Cyber Tech Publications.
5. Yoganandham, G. (Latest Edition). *Financial Economics*. New Century Publications.
6. Chakravarty, S. R. (Latest Edition). *An Outline of Financial Economics*. Anthem Press.
7. Hull, J. C. (Latest Edition). *Options, Futures, and Other Derivatives*. Pearson Education. (For advanced study on derivatives pricing).
8. Fabozzi, F. J., & Drake, P. P. (Latest Edition). *Finance: Capital Markets, Financial Management, and Investment Management*. John Wiley & Sons.
9. Khan, M.Y. & Jain, P.K. — Financial Management: Text, Problems and Cases. McGraw-Hill Education (Indian perspective).
10. Prasanna Chandra – *Financial Management: Theory and Practice*, McGraw Hill (For Indian Context).

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

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3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II

TITLE OF THE COURSE: CORPORATE TAX PLANNING AND MANAGEMENT

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	MCM26CC203	DSC 6	4	60	Nil	30	70	100

Course Objectives:

- To develop comprehensive understanding of corporate taxation, tax planning strategies, and tax management practices applicable to business organizations in India.
- To enhance learners' ability to apply tax laws and provisions in corporate decision-making, tax compliance, and financial planning.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the concepts, principles, and regulatory framework of corporate taxation and tax management in India.
2. Apply provisions relating to computation of corporate income, tax liability, losses, and minimum alternate tax for corporate entities.
3. Analyze tax planning strategies related to business formation, financing decisions, and corporate financial structures.
4. Evaluate tax implications of managerial decisions, employee remuneration, corporate restructuring, and international taxation.
5. Assess corporate tax compliance procedures, assessment mechanisms, dispute resolution systems, and GST-related corporate obligations.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO CORPORATE TAX PLANNING AND MANAGEMENT	
- Direct and Indirect Taxes in India – Structure, components, and administration of direct taxes (Corporate Tax, Income Tax, Wealth Tax) and indirect taxes (GST, Customs) - Basic and Core Concepts: Basic concepts of Income Tax applicable to corporate entities; Meaning, Nature, Scope, Objectives and principles of Corporate Tax Planning, Assessment Year, Previous Year, Person, Assessee, Income, Casual Income. Tax Avoidance, Tax Evasion, and Tax Management. - Residential Status: Determination of Residential Status and its Incidence of Tax. - Company – Definition and Types: Domestic Company vs. Foreign Company, Closely Held vs. Widely Held Company, Public Company vs. Private Company. - Tax Management: Filing of returns, TDS compliance, advance tax payment, maintenance of books, and tax audits.	12
UNIT NO. 2 : COMPUTATION OF CORPORATE INCOME AND TAX LIABILITY	
- Computation of Total Income of a Company: Income from Business & Profession, Capital Gains, Income from Other Sources, Allowable and Disallowable Expenses, Depreciation (including Additional Depreciation), and Deductions under Section 80. - Set Off and Carry Forward of Losses: Provisions for inter-source and inter-head set-off, carry forward and set-off of business losses, depreciation, and unabsorbed losses; Impact of Section 79 on closely held companies. - Minimum Alternate Tax (MAT) – Concept, Calculation, Credit, and Applicability. - Tax on Distributed Profits: Dividend Distribution Tax (DDT) – Abolition and	12

New Regime Implications. - Practical Problems	
UNIT NO. 3 : TAX PLANNING FOR CORPORATE DECISIONS - I	
- Setting Up a New Business: Tax planning considerations regarding the form of business organization (Company vs. LLP/Firm/Sole Proprietorship) - Location and Nature of Business: Tax incentives and deductions available under Section 10AA (Special Economic Zones - SEZs); Deductions under Chapter VI-A applicable to specific corporate undertakings. - Financial Structure Decisions: Tax planning with reference to Capital Structure—Debt vs. Equity financing; Dividend Policy: Tax implications of declaring dividends vs. retaining profits, buyback of shares, and bonus shares. - Practical Questions	12
UNIT NO. 4 : TAX PLANNING FOR CORPORATE DECISIONS - II	
- Tax Planning for Managerial Decisions: Make or Buy (Produce or Purchase), Own or Lease (Purchase or Lease of Assets), Repair, Replace, Renew or Renovate Assets, Shut Down or Continue Operations, Sale of Assets Used for Scientific Research. - Remuneration Planning: Tax planning for employees' remuneration including perquisites and retirement benefits. - Tax Planning for Corporate Restructuring: Amalgamation, Merger, Demerger, Acquisition, Slump Sale, Conversion of a closely held company into a Limited Liability Partnership (LLP) and its tax implications, Tax Implications of Corporate Restructuring - Foreign Collaboration and Double Taxation: Broad overview of Double Taxation Avoidance Agreements (DTAA); Tax implications of royalties and fees for technical services paid to non-resident entities. - Practical Questions	12
UNIT NO. 5 : CORPORATE TAX MANAGEMENT AND ADMINISTRATION	
- Tax Compliance Systems: Provisions and mechanisms for Tax Deducted at Source (TDS), Tax Collected at Source (TCS), and payment of Advance Tax by companies. - Filing and Assessments: Procedures for electronic filing of corporate IT returns; Different types of assessments—Self-assessment, Scrutiny assessment, Best judgment assessment, and Re-assessment. - Appeals and Revisions: Administrative machinery for disputes—CIT (Appeals), Income Tax Appellate Tribunal (ITAT), High Court, and Supreme Court; Settlement of disputes. - GST Compliance for Corporate Entities: Input Tax Credit, Reverse Charge, and E-way Bill (Overview).	12
Total Lectures/Hours	60

Suggested Readings:

1. **Ahuja, G., & Gupta, R.** (Latest Edition). *Simplified Approach to Corporate Tax Planning & Management*. Bharat Law House Pvt. Ltd., New Delhi. (Highly recommended for Indian students; excellent case studies and practical approach).
2. **Singhania, V. K., & Singhania, M.** (Latest Edition). *Direct Taxes Planning and Management*. Taxmann Publications, New Delhi. (A comprehensive reference for tax planning and management).
3. **Mehrotra, H.C., & Goyal, S.P.** (Latest Edition). *Corporate Tax Planning and Management*. Sahitya Bhawan Publications, Agra. (Widely used in [M.Com](#) programs across Indian universities).

4. **Srinivas, E.A.** (Latest Edition). *Corporate Tax Planning*. Tata McGraw-Hill, New Delhi. (Focused on planning for specific decisions).
5. **Lakhotia, R.N.** (Latest Edition). *Corporate Tax Planning Handbook*. Vision Books, New Delhi. (User-friendly handbook with illustrations).
6. **Ahuja, G., & Gupta, R.** (Latest Edition). *Direct Taxes Law & Practice*. Bharat Law House. (For a detailed understanding of direct tax provisions).
7. **Prasad, B.** (Latest Edition). *Direct Tax Law & Practice*. New Age International Publishers. (Clear and simple presentation of concepts).
8. **Singhania, V. K.** (Latest Edition). *Direct Taxes: Law and Practice*. Taxmann Publications. (The standard textbook for direct tax law in India).
9. **Income Tax Act, 1961 / Income Tax Act, 2025** (as applicable). Professional Book Publishers.
10. **CA Final Study Material** — Direct Tax Laws & International Taxation (ICAI Module – Latest).

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
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3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70

MASTER OF COMMERCE (M.COM.) SEMESTER – II

TITLE OF THE COURSE: ACCOUNTING FOR WORKING CAPITAL DECISIONS

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	MCM26AC201	DSE 3	4	60	Nil	30	70	100

Course Objectives:

- To develop conceptual and practical understanding of working capital management and its role in maintaining liquidity, profitability, and operational efficiency of business organizations.
- To enhance learners' ability to apply accounting and financial techniques for managing cash, receivables, inventory, and short-term financing decisions.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of working capital concepts, cash conversion cycle, and methods of estimating working capital requirements.
2. Apply cash management techniques and models for efficient planning and utilization of cash resources.
3. Analyze receivables management policies and credit control techniques for effective working capital management.
4. Evaluate inventory management techniques and control systems for optimizing inventory investment and operational efficiency.
5. Assess short-term financing sources, cost considerations, and emerging trends influencing working capital management practices.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : WORKING CAPITAL PLANNING AND MANAGEMENT	
- Meaning, Nature, and Importance of Working Capital, Relationship between Working Capital and Profitability - Concepts of Working Capital: Gross Working Capital, Net Working Capital, Permanent (Fixed) vs. Temporary (Variable) Working Capital. - Operating and Cash Cycles: Concept, measurement, and structural analysis of the Cash Conversion Cycle (CCC). - Need, Importance, Principles and Objectives of Working Capital Management - Estimating Working Capital Requirements: Methods of Estimating Working Capital Requirements, Accounting Treatment of Current Assets and Current Liabilities, - Practical Problems on Estimation of Working Capital Requirements.	12
UNIT NO. 2 : MANAGEMENT OF CASH	
- Introduction and Meaning: Cash, Bank balances, and near-cash equivalents, Objectives, Importance and affecting factors to management of cash. - Motives for Holding Cash: Transactionary, Precautionary, Speculative motives - Objectives: Balancing liquidity to meet obligations with profitability of investments. - Cash Management Models, Investment of Surplus Cash - Techniques of Cash Management, Cash budget as cash planning tools - Practical Problems of Management of Cash (Cash Budget)	12
UNIT NO. 3 : MANAGEMENT OF RECEIVABLES	
- Introduction: Meaning and nature of receivables, Meaning of Trade Credit, Objectives and Importance of Receivables Management, Costs and Benefits of	12

Granting Credit, Role of Receivables in Working Capital Management - Credit Policy and Credit Decisions: Meaning and Objectives of Credit Policy, Elements of Credit Policy (Credit Standards, Credit Period, Credit Discount, Collection Policy), Factors Affecting Credit Policy Decisions, Liberal vs Restrictive Credit Policy. - Collection Management and Control of Receivables: Meaning and Objectives of Collection Management, Collection Procedures and Techniques, Monitoring of Receivable, Management of Overdue Accounts - Practical Problems of Management of receivables	
UNIT NO. 4 : MANAGEMENT OF INVENTORY	
- Introduction: Meaning and Nature of Inventory, Objectives and Importance of Inventory Management, Types of Inventory, Role of Inventory in Working Capital Management. - Inventory Costs and Inventory Policies: Inventory-Related Costs (Ordering Costs, Carrying Costs, Stock-Out Costs, Purchase Costs), Inventory Policies and Decision-Making, Determination of Inventory Levels, Inventory Turnover Ratio, Slow-Moving and Obsolete Inventory Management. - Inventory Control Techniques: Meaning and Objectives of Inventory Control, Economic Order Quantity (EOQ), Reorder Point and Safety Stock, ABC Analysis, VED Analysis, FSN Analysis, Just-in-Time (JIT) Inventory System, Bin Card and Stores Ledger, Material Requirement Planning (MRP). - Practical Problems of Management of Inventory	12
UNIT NO. 5 : SHORT-TERM FINANCING AND EMERGING TRENDS	
- Sources of Short-Term Funds: Commercial Papers, Factoring, Inter-Corporate Deposits, Public Deposits, Certificate of Deposits (CDs), Trade Credit, Accrued Expenses, Deferred Income. - Bank Credit Financing: Forms of bank finance (Overdrafts, Cash Credit, Bill Discounting, Working Capital Term Loans), Regulations under the Tandon and Chore Committee Recommendations. - Cost: Accounting calculation of the explicit and implicit costs of financing sources. - Emerging Issues: Digitalization in Inventory Management, Artificial Intelligence in Inventory Control, Impact of GST on Working Capital, Working Capital Management during Economic Crises, Supply Chain Finance, FinTech Solutions, Sustainable Working Capital Management.	12
Total Lectures/Hours	60

Suggested Readings:

1. **Pandey, I. M.** (Latest Edition). *Financial Management*. Vikas Publishing House. (Very popular in Indian universities for its clarity on working capital management).
2. **Khan, M. Y., & Jain, P. K.** (Latest Edition). *Financial Management: Text, Problems and Cases*. McGraw Hill Education. (Standard reference for Indian students).
3. **Chandra, P.** (Latest Edition). *Financial Management: Theory and Practice*. McGraw Hill Education. (Standard reference for Indian students).
4. **Bhalla, V. K.** (Latest Edition). *Working Capital Management: Text and Cases*. Anmol Publications. (Specialized text with case studies).
5. **Bhattacharya, H.** (Latest Edition). *Working Capital Management: Strategies and Techniques*. Prentice Hall of India. (Strategic approach to working capital).
6. **Rao, A. M.** (Latest Edition). *Working Capital Management: Concepts and Practices*. Himalaya Publishing House.
7. **Maheshwari, S. N., & Maheshwari, S. K.** (Latest Edition). *Management Accounting and Financial Control*. Vikas Publishing House. (Covers fund flow analysis).

8. **Van Horne, J. C., & Wachowicz, J. M.** (Latest Edition). *Fundamentals of Financial Management*. Pearson Education. (A global standard text).

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

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1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
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3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II

TITLE OF THE COURSE: FORENSIC ACCOUNTING & AUDIT

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	MCM26AC202	DSE 4	4	60	Nil	30	70	100

Course Objectives:

- To understand the concepts of fraud, white-collar crime, and the role of forensic accounting.
- To learn investigative techniques, evidence gathering, and analysis of financial data.
- To appreciate the legal and ethical framework required for expert testimony.
- To explore the use of technology and data mining in fraud detection.

Learning Outcomes:

After completion of the course, learners will be able to

1. Differentiate forensic accounting from traditional auditing and apply ethical standards in business investigations;
2. Analyze the psychological and systemic drivers of financial crime using models like the Fraud Triangle and Fraud Diamond, enabling them to identify specific red flags in asset misappropriation and corporate scams.;
3. Conduct forensic investigations using interviewing, evidence collection, and asset-tracing techniques;
4. Utilize Computer-Assisted Audit Techniques (CAATs) and data analytics to perform trend analysis and identify anomalies within large digital datasets for cyber-forensic purposes.;
5. Prepare forensic investigation reports and support legal proceedings with expert evidence.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : FUNDAMENTALS OF FORENSIC ACCOUNTING	
- Definition and Scope: Meaning, concept, nature, and objectives of forensic accounting, Need, Scope and Areas of Forensic Accounting. - Evolution: Historical overview and the role of forensic accounting in the modern business environment. - The Forensic Accountant: Functions, qualifications, qualities, and professional responsibilities of forensic accountants versus statutory auditors. - Legal Fundamentals: Differences between forensic accounting, auditing, and investigation; role of legal frameworks in combating fraud. - Professional Standards: Ethical considerations and professional standards in forensic investigations, Importance of Forensic Accounting in Modern Business Environment. - Challenges and Limitations of Forensic Accounting.	12
UNIT NO. 2 : FINANCIAL FRAUD	
- Understanding Fraud: Definition, Nature and Characteristics of Fraud, Essential elements, and classification of financial crimes. - Fraud Theories: The Fraud Triangle (opportunity, pressure, and rationalization), Fraud Diamond Theory and Fraud Scale Theory. - Types of Fraud: Asset misappropriation, Financial statement fraud (window dressing), Corruption and Bribery, Money laundering. - Specific Fraud Areas: Identity theft, tax evasion, and bankruptcy/ insolvency investigations. - Corporate Scams: Case studies of major financial frauds (global and Indian context). - Indicators & Red Flags: Behavioural and financial red flags of potential	12

fraudulent activities.	
UNIT NO. 3 : FORENSIC INVESTIGATIVE TECHNIQUES	
- Detection Tools: Red flag identification, whistleblowing, and deception identification techniques. - Evidence Collection: Methods for gathering and preserving digital and physical evidence for legal proceedings - Investigative Process: Planning the investigation, document examination, and reconciliation of physical assets. - Interviewing Techniques: Planning interviews, questioning techniques for suspects and witnesses, and assessing credibility. - Data Analytics: Use of technology in forensic accounting, including data mining, AI, and digital forensics. - Tracing Hidden Assets: Methods to locate diverted funds and hidden liabilities.	12
UNIT NO. 4 : FORENSIC AUDITING	
- Forensic Auditing: Meaning and significance of forensic audit versus statutory audit, Process of Forensic Audit, Planning of Forensic Audit - Types of Evidence: Documentary Evidence, Digital Evidence, Circumstantial Evidence, Testimonial Evidence. - Data Mining & Analytics: Using software for trend analysis, pattern recognition, and anomaly detection. - Computer-Assisted Audit Techniques (CAATs): Tools for analyzing large data sets. - Cyber Forensics: Basic concepts of digital evidence, email tracing, and security breaches in accounting systems. - Continuous Monitoring: Role of internal control systems in fraud prevention and early warning systems.	12
UNIT NO. 5 : LITIGATION SUPPORT & FORENSIC REPORTING	
- Litigation Support: Expert witness testimony, court proceedings, and damage calculation. - Reporting Standards: Salient features and structure of a good investigation report, Reporting Standards and Documentation, Best practices in fraud reporting - Prevention Strategies: Strengthening internal controls, fraud risk assessment, and corporate governance enhancement - Ethical Considerations: Professional skepticism, conflict of interest, and maintaining independence - Mediation & Arbitration: The role of forensic accountants in alternative dispute resolution.	12
Total Lectures/Hours	60

Suggested Readings:

1. Golden, T. W., Skalak, S. L., & Clayton, M. M. (2006). *A Guide to Forensic Accounting Investigation*. Wiley.
2. Kranacher, M. J., & Riley, R. (2019). *Forensic Accounting and Fraud Examination*. Wiley.
3. Manning, G. A. (2010). *Financial Investigation and Forensic Accounting*. CRC Press.
4. Bologna, J., & Lindquist, R. J. (1995). *Fraud Auditing and Forensic Accounting*. Wiley.
5. Institute of Chartered Accountants of India (ICAI) - Guidance Notes on Forensic Accounting and Fraud Detection.
6. Dr. Seema (2023), *Basics of Forensic Accounting*, Iterative International Publishers (IIP).

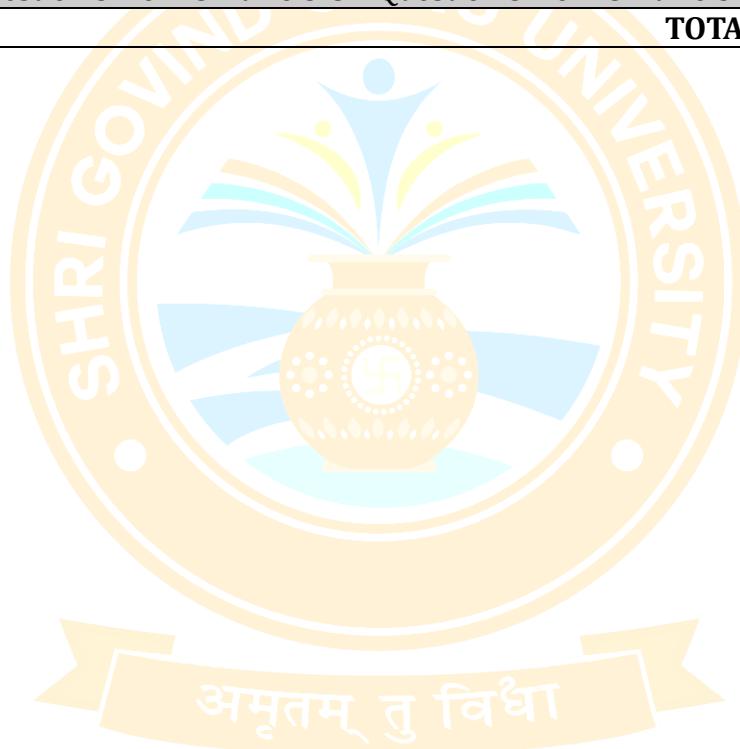
7. S. Baldava & D. Agarwal (2021), *Forensic Investigations and Fraud Reporting in India*, Bloomsbury India.
8. Apurva Joshi (2012), *Students' Handbook on Forensic Accounting*, lulu.com
9. Mark J. Nigrini (2012), *Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations*, John Wiley & Sons.
10. S. Devarajappa et al. (2015), *Forensic Accounting and Auditing*, Himalaya Publishing House.

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4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II

TITLE OF THE COURSE: CORPORATE RESTRUCTURING

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	MCM26FN201	DSE 3	4	60	Nil	30	70	100

Course Objectives:

- To develop conceptual and analytical understanding of corporate restructuring strategies, valuation methods, and financial decisions involved in restructuring processes.
- To enhance learners' knowledge of mergers, acquisitions, demergers, legal frameworks, and contemporary issues influencing corporate restructuring practices.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the concepts, objectives, strategies, and significance of corporate restructuring in the modern business environment.
2. Analyze merger, acquisition, and takeover strategies along with their financial, managerial, and operational implications.
3. Evaluate demergers, divestitures, corporate revival mechanisms, and restructuring tools used for organizational transformation.
4. Apply valuation techniques and financing methods in evaluating corporate restructuring decisions.
5. Assess the legal, regulatory, and contemporary aspects governing corporate restructuring practices in India and globally.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO CORPORATE RESTRUCTURING	
- Conceptual Framework: Concept, Meaning, Nature, Scope, and Objectives of Corporate Restructuring, Need and Reasons for Corporate Restructuring, - Types of Corporate Restructuring: Financial, Operational, Portfolio, and Organizational Restructuring. - Corporate Restructuring Strategies: Expansion, Contraction, Corporate Control, and Ownership Restructuring. - Motives and Benefits of Restructuring: Synergy, Value Creation, Economies of Scale, Tax Benefits, and Market Power, Diversification vs. Core focus. - Historical and Global Context: Waves of mergers and acquisitions; Emerging trends in restructuring within the Indian corporate sector. - Ethical Issues and Challenges in Corporate Restructuring.	12
UNIT NO. 2 : MERGERS, ACQUISITIONS, AND TAKEOVERS	
- Concept and Types of Mergers: Horizontal, Vertical, Conglomerate, and Concentric, Cross-border mergers and acquisitions. - Acquisitions and Takeovers: Motives for Mergers and Acquisitions - Merger Process: Strategic Planning, Target Identification, Due Diligence, Negotiation, and Integration - Synergy in Mergers: Operating, Financial, and Managerial Synergy - Takeover Strategies: Friendly vs. Hostile takeovers; Takeover defenses (Poison pills, Greenmail, White Knight, Golden Parachutes, Pac-Man defense). - Post-Merger Integration: Cultural, HR, and Operational Issues.	12
UNIT NO. 3 : CORPORATE DEMERGERS AND DIVESTITURES	
- Concept of Demerger and Spin-off: Reasons and Process, Types of demergers	12

(Split-offs and Split-ups), Accounting for Demerger and Slump Sale - Equity Carve-outs: Mechanics of a carve-out; Strategic differences between an Initial Public Offering (IPO), a Spin-off, and an Equity Carve-out. - Asset Divestitures: Slump sales vs. Asset-by-asset liquidation; Strategic and financial implications of shedding non-core business segments. - Reverse Mergers and Joint Ventures as Restructuring Tools. - Corporate Failure and Revival: Sick Companies, BIFR, and Insolvency Resolution under IBC 2016. - Share Buy-back and Capital Reduction: Legal and Accounting Aspects.	
UNIT NO. 4 : VALUATION AND FINANCING OF CORPORATE RESTRUCTURING	
- Financial Evaluation of Restructuring Decisions, Sources of Finance for Restructuring, Capital Structure Decisions in Restructuring. - Valuation Methods: Net Asset Value Method, Earnings Yield Method, Discounted Cash Flow Method, Market Value Method - Determination of Swap Ratio and Exchange Ratio. - Financing of Mergers and Acquisitions: Cash Offer, Stock Offer, and Hybrid Financing - Sources of Finance: Debt, Equity, Venture Capital, and Private Equity - Cost of Capital and Risk Analysis in Restructuring Decisions - Tax: Tax Implications in Corporate Restructuring (Sections 2(1B), 47, 72A of Income Tax Act).	12
UNIT NO. 5 : LEGAL, REGULATORY FRAMEWORK AND CONTEMPORARY ISSUES	
- Legal Framework in India: Companies Act 2013, Competition Act 2002, SEBI (SAST) Regulations, and Takeover Code. - Regulatory Approvals: CCI, NCLT, RBI, and Stock Exchanges. - Role of Merchant Bankers, Valuers, and Legal Advisors. - Contemporary Issues: ESG and Sustainable Corporate Restructuring, Financial Restructuring During Economic Crisis, Digital Disruption, Role of Technology in Restructuring Decisions, AI in Due Diligence.	12
Total Lectures/Hours	60

Suggested Readings:

1. Verma, J. C. – *Corporate Mergers, Amalgamations & Takeovers*, Bharat Law House.
2. Ramanujan, S. – *Mergers, Acquisitions and Business Valuation*, Sage Publications.
3. Prasanna Chandra – *Financial Management: Theory and Practice*, McGraw Hill Education (Focusing on Corporate Restructuring chapters).
4. Ravindhar, S. — *Corporate Restructuring*, Himalaya Publishing House.
5. Weston, J. F., Chung, K. S., & Siu, J. A. – *Takeovers, Restructuring, and Corporate Governance*, Pearson Education.
6. Damodaran, Aswath – *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*, John Wiley & Sons.
7. DePamphilis, Donald – *Mergers, Acquisitions, and Other Restructuring Activities*, Academic Press.
8. Gaughan, Patrick A. – *Mergers, Acquisitions, and Corporate Restructuring*, John Wiley & Sons.
9. Srinivasan, Anand – *Corporate Restructuring: Text and Cases*, Mcmillan.
10. The Institute of Company Secretaries of India (ICSI) – *Study Material on Corporate Restructuring, Valuation and Insolvency*.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II

TITLE OF THE COURSE: BEHAVIOURAL FINANCE

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	MCM26FN202	DSE 4	4	60	Nil	30	70	100

Course Objectives:

- To develop conceptual understanding of behavioural finance and the psychological factors influencing financial decision-making and market behaviour.
- To enhance learners' ability to analyze investor behaviour, market anomalies, and behavioural biases in personal, corporate, and institutional financial decisions.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of behavioural finance concepts and the influence of psychological and social factors on financial decisions and market behaviour.
2. Analyze investor psychology and behavioural biases affecting investment decisions and portfolio management.
3. Evaluate prospect theory and behavioural models explaining investor risk perception and decision-making under uncertainty.
4. Examine market anomalies and behavioural asset pricing approaches in explaining deviations from traditional financial theories.
5. Assess behavioural aspects of corporate finance decisions and emerging trends influencing modern financial markets and investor behaviour.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO BEHAVIOURAL FINANCE	
- An Overview: Meaning, Definition, Nature, Scope, and Importance of Behavioural Finance - Traditional vs. Behavioural Finance – Key differences in assumptions about rationality, self-interest, and market efficiency. Behavioural finance as an alternative to the rational perspective of standard finance theory - Key Foundations: Psychology and Economics Interface; Cognitive Psychology and Decision Theory. - Limits to Arbitrage: Why pricing anomalies persist; Fundamental Risk, Noise Trader Risk, and implementation costs (short sale constraints, transaction costs). - Role of Emotions, Sentiments, and Social Factors in Financial Decisions. - Behavioural Finance in Indian Context: Retail Investor Behaviour, Herd Mentality in IPOs and Secondary Markets.	12
UNIT NO. 2 : INVESTOR PSYCHOLOGY AND COGNITIVE BIASES	
- The Investment Decision Cycle: Judgment under uncertainty; Role of psychological factors in each stage of decision-making. - Behavioural Biases: Meaning and Classification of Behavioural Biases - Cognitive Biases: Overconfidence Bias, Anchoring Bias, Confirmation Bias, Hindsight Bias, Representativeness Bias - Emotional Biases: Loss Aversion, Regret Aversion, Mental Accounting, Endowment Effect. - Measurement and Mitigation of Biases: Debiasing Techniques and Nudges. - Impact on Portfolios: How individual biases lead to under-diversification, excessive trading, and poor asset allocation.	12

UNIT NO. 3 : PROSPECT THEORY AND INVESTOR BEHAVIOUR	
- Prospect Theory: The foundational work of Daniel Kahneman and Amos Tversky; The asymmetric Value Function (loss aversion vs. risk seeking in the domain of losses), . - Key Elements of Prospect Theory – Reference point; Value function (S-shaped, concave for gains, convex for losses); Loss aversion coefficient - Investor Behaviour Models: Barberis and Thaler's Model, Noise Trader Theory, Investor Sentiment and Market Cycles, - Behavioural Portfolio Theory, Psychological Factors affecting Risk-Taking Behaviour - Practical Problems: Application of Prospect Theory in Investment Analysis.	12
UNIT NO. 4 : MARKET ANOMALIES AND BEHAVIOURAL ASSET PRICING	
- Market Anomalies: Concept and Classification – Persistent patterns unexplained by traditional finance models - Fundamental Anomalies: Value vs. Growth effect (Value premium); Small-firm effect (Size effect); Book-to-market ratio effects. - Calendar (Seasonal) Anomalies: January effect; Weekend effect; Turn-of-the-month effect; Holiday effects - Behavioural Asset Pricing Models: Integration of Behavioural Factors in CAPM and APT - Overreaction and Underreaction Hypotheses	12
UNIT NO. 5 : BEHAVIOURAL CORPORATE FINANCE AND EMERGING TRENDS	
- Behavioural Corporate Finance: Capital Structure Decisions, Dividend Policy, and Merger Decisions under Behavioural Lens. Three main approaches: Irrational investors approach; Managerial bias approach; Market timing and catering approach. - Behavioural Portfolio Management: Active vs. passive management debate from behavioural perspective - Emerging Trends: Behavioural Finance during Financial Crises, Cryptocurrency Behaviour, and ESG Investing Biases, Applications of behavioural finance in policymaking, FinTech and Investor Behaviour, Artificial Intelligence and Behavioural Analytics	12
Total Lectures/Hours	60

Suggested Readings:

1. Ackert, Lucy F., & Deaves, Richard – *Behavioral Finance: Psychology, Decision-Making, and Markets*, Cengage Learning.
2. Forbes, William – *Behavioural Finance*, John Wiley & Sons.
3. Shleifer, Andrei – *Inefficient Markets: An Introduction to Behavioral Finance*, Oxford University Press.
4. Chandra, Prasanna – *Behavioural Finance*, McGraw Hill Education.
5. Kahneman, Daniel – *Thinking, Fast and Slow*, Farrar, Straus and Giroux (Critical reading for core heuristics).
6. Thaler, Richard H. – *Advances in Behavioral Finance (Vol I & II)*, Russell Sage Foundation.
7. Thaler, Richard H. – *Misbehaving: The Making of Behavioral Economics*, W. W. Norton & Company.
8. Montier, James – *Behavioural Investing: A Practitioner's Guide to Applying Behavioural Finance*, John Wiley & Sons.
9. Pompian, Michael M. – *Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases*, John Wiley & Sons.
10. Singh, S., & Bahl, S. (Latest Edition). *Behavioural Finance*. Vikas Publishing House Pvt Ltd. (Indian textbook with case studies).

11. Parikh, P. (2010). *Value Investing and Behavioral Finance*. Tata McGraw-Hill Education. (Applications to Indian capital markets with empirical examples)

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

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3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
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5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II

TITLE OF THE COURSE: SOCIAL MEDIA MARKETING

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	MCM26MM201	DSE 3	4	60	Nil	30	70	100

Course Objectives:

- To develop conceptual and practical understanding of social media marketing strategies, platforms, content creation, and digital communication techniques.
- To enhance learners' ability to analyze social media analytics, advertising practices, ethical issues, and emerging technological trends in digital marketing.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of the concepts, scope, strategic planning, and significance of social media marketing within the contemporary digital environment;
2. Analyze the characteristics of major social media platforms and design effective content strategies to enhance audience engagement and brand communication;
3. Evaluate social media advertising techniques, audience targeting methods, and community management practices for effective digital brand promotion;
4. Apply social media analytics tools and performance indicators to measure and improve digital marketing effectiveness.
5. Assess ethical issues and emerging technological trends influencing social media marketing practices.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO SOCIAL MEDIA MARKETING	
- The Social Media Landscape: Definition, Nature, Scope, and Importance of Social Media Marketing (SMM), Evolution and Growth of Social Media. - Difference: Difference between Traditional Marketing, Digital Marketing, and Social Media Marketing. - Types of Social Media: Social Networking Sites, Media Sharing Networks, Discussion Forums, Blogging & Microblogging, Social Bookmarking, and Review Sites. - Benefits & Challenges: Benefits and Challenges of Social Media Marketing - Social Media Marketing Strategy: Planning, Goal Setting (SMART Objectives), Audience Research, Competitor Analysis, and Budgeting.	12
UNIT NO. 2 : SOCIAL MEDIA PLATFORMS AND CONTENT STRATEGY	
- Platform Platforms: Facebook, Instagram, LinkedIn, YouTube, X (Twitter), Pinterest, Snapchat, WhatsApp Business, Pinterest (visual discovery), TikTok their unique characteristics and roles in marketing. - Organic Reach Strategies: Posting Calendar, Content Pillars, Community Building, User-Generated Content, and Influencer Collaboration (Micro-influencers focus in India). - Content Marketing Strategy: Content Strategy for social media, Types of Social Media Content, The Content 80/20 Rule, Content Calendars, and Content Pillars.	12
UNIT NO. 3 : SOCIAL MEDIA ADVERTISING AND COMMUNITY MANAGEMENT	
- Social Media Advertising: Meaning and Scope, Paid Advertising Concepts, Importance and differences from organic reach. - Targeting and Segmentation: Identifying target markets and audience segmentation; identifying and generating consumer personas.	12

- Strategy Development: Determining strategies for different industries and choosing the right platforms for a brand, Facebook and Instagram Advertising Basics, LinkedIn Advertising for Professional Marketing, Video Marketing on YouTube. - Community Management: Techniques for organic growth, handling negative feedback/trolls, and crisis management on social media.	
UNIT NO. 4 : SOCIAL MEDIA ANALYTICS	
- Social Media Analytics: Meaning and Importance, Key Performance Indicators (Reach, Impressions, Engagement Rate, Click-Through Rate (CTR), Conversion Rate, ROI). - Tools: Platform Insights (Meta Insights, YouTube Analytics, LinkedIn Analytics, Twitter Analytics), Google Analytics for Social Traffic, and Third-party Tools. - Legal Aspects: Legal Issues in Social Media Marketing, Copyright Issues, Disclosure Norms for Sponsored Content, and Advertising Standards Council of India (ASCI).	12
UNIT NO. 5 : ETHICS AND EMERGING TRENDS IN SOCIAL MEDIA MARKETING	
- Ethical Issues: Transparency, Fake News, Data Misuse, Privacy Concerns, and Responsible Marketing. - Emerging Trends: Influencer Marketing and Creator Economy, AI in Social Media (Chatbots, Content Generation, Predictive Analytics), Short-form Video (Reels/Shorts), Social Commerce (Shop Features), Voice Search and Conversational Marketing, Integration of Augmented Reality (AR) and Virtual Reality (VR), Web3 & NFTs, and Omnichannel Integration, Sustainability in marketing. - Contemporary Issues: Privacy and Data Protection Issues, Cybersecurity and Social Media Risks, Negative Publicity and Online Reputation Management, Transparency in Influencer Marketing and Sponsored Content, Managing Customer Complaints and Online Crisis Communication.	12
Total Lectures/Hours	
	60

Suggested Readings:

1. Tracy L. Tuten and Michael R. Solomon – *Social Media Marketing*
2. Dave Evans – *Social Media Marketing: The Next Generation of Business Engagement*
3. Vandana Ahuja – *Digital Marketing*
4. Seema Gupta – *Digital Marketing*
5. Keith A. Quesenberry – *Social Media Strategy: Marketing and Advertising in the Consumer Revolution*
6. Bhatia, Puneet S. – *Social Media & Mobile Marketing*, Pearson Education.
7. Quesenberry, Keith R. – *Social Media Strategy: Marketing, Advertising, and Public Relations in the Consumer Revolution*, Rowman & Littlefield.
8. Philip Kotler, Hermawan Kartajaya, and Iwan Setiawan – *Marketing 4.0: Moving from Traditional to Digital*
9. Agresta, Steph, & Bough, Bonin – *Perspectives on Social Media Marketing*, Cengage Learning.
10. Charlesworth, Alan – *Social Media Marketing: Marketing in a Web 2.0 World*, Routledge.
11. Scott, David Meerman – *The New Rules of Marketing and PR*, John Wiley & Sons.
12. McDonald, Jason – *Social Media Marketing Workbook: How to Leverage the Social Media Revolution*, CreateSpace Independent Publishing.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

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5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II								
TITLE OF THE COURSE: ADVERTISING & PROMOTION MANAGEMENT								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	MCM26MM202	DSE 4	4	60	Nil	30	70	100

Course Objectives:

- To develop a comprehensive understanding of advertising, promotion management, and integrated marketing communication strategies in contemporary business environments.
- To enhance learners' ability to design, implement, and evaluate advertising campaigns and promotional programmes using traditional and digital media platforms.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of advertising concepts, promotion management practices, and the structure of the advertising industry.
2. Analyze advertising planning processes, creative strategies, budgeting methods, and agency management for effective campaign development.
3. Evaluate creative execution techniques and media planning strategies for achieving advertising objectives efficiently.
4. Assess sales promotion tools and integrated marketing communication strategies for enhancing brand communication and market performance.
5. Examine contemporary issues, emerging technologies, and legal aspects influencing advertising and promotional management practices.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO ADVERTISING AND PROMOTION MANAGEMENT	
- Conceptual: Meaning, Nature, Scope, and Importance of Advertising, Objectives and Functions of Advertising - Types of Advertising: Product Advertising, Institutional Advertising, Consumer Advertising, Industrial Advertising, Social Advertising - Evolution of Advertising: From Traditional to Digital and Integrated Marketing Communications (IMC). - Meaning and Importance of Promotion Management, Promotion Mix Elements - Difference: Advertising vs. Promotion vs. Publicity vs. Personal Selling - Advertising Industry in India: Structure, Key Players (Agencies, Media Houses, Clients), and Current Trends.	12
UNIT NO. 2 : ADVERTISING PLANNING AND CREATIVE STRATEGY	
- Introduction, Advertising Planning Process: Situation Analysis, Setting Objectives (DAGMAR Approach), Budgeting, and Strategy Development. - Target Audience Identification and Segmentation. - Creative Strategy: Advertising Appeal, Message Strategy, and Unique Selling Proposition (USP). - Advertising Agency: Structure, Functions, Client-Agency Relationship, and Agency Selection Process. - Advertising Budget: Methods of Budgeting and Factors Influencing Budget Decisions. - Strategic Approaches: Push vs. Pull Strategy, Corporate Image Advertising.	12
UNIT NO. 3 : CREATIVE EXECUTION AND MEDIA PLANNING	
- Creative Execution: Copywriting, Art Direction, Layout, and Storyboarding. - Advertising Copy: Elements (Headline, Sub-headline, Body Copy, Slogan, Logo)	12

and Types. - Meaning and Importance of Media Planning - Media Planning and Strategy: Reach, Frequency, Impact, Gross Rating Points (GRP), and Cost Per Thousand (CPM). - Media Types: Print, Broadcast (TV & Radio), Outdoor, Digital, and Emerging Media. - Media Selection, Scheduling, and Vehicle Selection Decisions. - Digital Media Planning: Programmatic Advertising, Social Media, and Search Engine Advertising.	
UNIT NO. 4 : SALES PROMOTION AND INTEGRATED MARKETING COMMUNICATION	
- Sales Promotion: Concept, Objectives, Types (Consumer, Trade, and Sales Force Promotion), and Tools. - Consumer Promotion Techniques: Coupons, Discounts, Contests, Freebies, and Loyalty Programs. - Trade Promotion: Dealer Discounts, Push Money, and Merchandising Support. - Other Promotional Tools: Public Relations (PR), Publicity, Direct Marketing, Event Marketing, and Sponsorship. - Integrated Marketing Communication (IMC): Concept, Objectives Planning and Implementation, Branding and Communication Strategy, Public Relations and Corporate Communication - Coordination of Advertising with Sales Promotion and Other Tools, Evaluation of Sales Promotion Effectiveness.	12
UNIT NO. 5 : CONTEMPORARY ISSUES AND EMERGING TRENDS	
- Contemporary Issues: Digital Disruption, Social Media Advertising, Influencer Marketing, and Content Marketing, Cross-Cultural and Global Advertising Challenges. - Emerging Trends: AI in Advertising, Programmatic Buying, AR/VR in Promotion, Privacy Concerns (Data Protection), Social Commerce and Interactive Advertising, Influencer Economy and Creator Marketing, Green Advertising and Sustainable Promotion - Legal Framework in India: ASCI, Censor Board, IT Act, and Consumer Protection Act.	12
Total Lectures/Hours	60

Suggested Readings:

1. Belch, George E., Belch, Michael A., & Purani, Keyoor – *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education (South Asian Edition).
2. Shimp, Terence A., & Andrews, J. Craig – *Advertising, Promotion, and Other Aspects of Integrated Marketing Communications*, Cengage Learning.
3. Batra, Rajeev, Myers, John G., & Aaker, David A. – *Advertising Management*, Pearson Education / Prentice Hall.
4. Shah, Kruti, & D'Souza, Alan – *Advertising and Integrated Marketing Communications*, Tata McGraw Hill.
5. Philip Kotler and Kevin Lane Keller – *Marketing Management* – Pearson Education
6. Kenneth Clow and Donald Baack – *Integrated Advertising, Promotion, and Marketing Communications* – Pearson Education
7. Ogilvy, David – *Ogilvy on Advertising*, Vintage Books (Critical for creative insight).
8. Clow, Kenneth E., & Baack, Donald E. – *Integrated Advertising, Promotion, and Marketing Communications*, Pearson Education.
9. Kazmi, S. H. H., & Batra, Satish K. – *Advertising & Sales Promotion*, Excel Books.

10. Wells, William, Moriarty, Sandra, & Burnett, John – *Advertising: Principles and Practice*, Pearson.
11. Chunawalla, S. A., & Sethia, K. C. – *Foundations of Advertising: Theory and Practice*, Himalaya Publishing House.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

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4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II								
TITLE OF THE COURSE: PERFORMANCE AND COMPENSATION MANAGEMENT								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	MCM26HR201	DSE 3	4	60	Nil	30	70	100

Course Objectives:

- To develop a comprehensive understanding of performance management systems, performance appraisal techniques, and compensation management practices in organizations.
- To enhance learners' ability to design, implement, and evaluate performance and reward systems that support employee development and organizational effectiveness.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of performance management concepts, processes, and their strategic role in organizational effectiveness.
2. Analyze performance planning and appraisal methods for effective evaluation and development of employee performance.
3. Evaluate performance management systems and their contribution to employee development, organizational performance, and workforce effectiveness.
4. Examine compensation management principles, job evaluation methods, and legal aspects governing employee remuneration.
5. Assess strategic compensation practices, incentive schemes, and emerging trends in employee rewards and performance management.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO PERFORMANCE MANAGEMENT	
- Conceptual Framework: Concept, Nature, Scope, Objectives, and Importance of Performance Management. - Evolution of Performance Management Systems, Components of Performance Management System - Performance Management vs. Performance Appraisal. - Principles and Characteristics of Effective Performance Management, Role of Performance Management in Strategic HRM, Challenges in Performance Management - Performance Management Process: Planning, Monitoring, Reviewing, and Rewarding.	12
UNIT NO. 2 : PERFORMANCE PLANNING, APPRAISAL METHODS AND IMPLEMENTATION	
- Performance Planning: Setting Performance Goals, KPIs, and Balanced Scorecard Approach. - Performance Appraisal Methods: Traditional (Ranking, Rating Scales, Critical Incident) and Modern Methods (360-Degree Feedback, MBO, BARS, Assessment Centres). - Competency-Based Performance Management. - Performance Review and Feedback: Constructive Feedback Techniques and Performance Coaching. - Potential Appraisal and Succession Planning. - Implementation Issues: Rater Errors, Appraisal Interview, and Documentation.	12
UNIT NO. 3 : PERFORMANCE MANAGEMENT SYSTEMS AND EMPLOYEE DEVELOPMENT	

- Performance Management Information System (PMIS) and Technology Integration (HRIS, AI-driven Tools). - Linking Performance with Training & Development and Career Growth. - Managing Poor Performance: Diagnosis, Improvement Plans, and Exit Strategies. - Team Performance Management and Collaborative Appraisal. - Performance Management in Virtual/Hybrid Work Environments. - Legal and Ethical Issues: Fairness, Transparency, and Discrimination in Appraisals. - Performance Management Audit and Evaluation of PMS Effectiveness.	12
UNIT NO. 4 : COMPENSATION MANAGEMENT	
- Concept, Objectives, and Importance of Compensation Management. - Components of Compensation: Base Pay, Variable Pay, Incentives, Benefits, and Perquisites. - Theories of Compensation: Equity Theory, Expectancy Theory, and Agency Theory. - Job Evaluation Methods: Ranking, Grading, Point Rating, and Factor Comparison. - Wage and Salary Administration: Pay Structure, Pay Grades, and Pay Ranges. - Legal Framework in India: Minimum Wages Act, Payment of Wages Act, Equal Remuneration Act, and Labour Codes 2020. - Internal and External Equity in Compensation.	12
UNIT NO. 5 : STRATEGIC COMPENSATION, INCENTIVES AND CONTEMPORARY ISSUES	
- Strategic Compensation Management: Aligning Rewards with Business Strategy. - Incentive Plans: Individual (Piece Rate, Bonus), Group, and Organization-wide (Profit Sharing, ESOPs). - Executive Compensation: Components, Design, and Regulatory Aspects. - Employee Benefits and Services: Statutory and Voluntary Benefits, Cafeteria Plans. - Contemporary Issues: Pay for Performance, Total Rewards Approach, Gender Pay Gap, and Gig Economy Compensation. - Emerging Trends: AI in Compensation Analytics, HR Analytics and Data-Driven Performance Evaluation, Remote Work Rewards, Sustainability-linked Incentives, and Global Compensation Practices.	12
Total Lectures/Hours	60

Suggested Readings:

1. Aguinis, Herman – *Performance Management*, Pearson Education (Latest Edition).
2. Bhattacharyya, Dipak Kumar – *Performance Management Systems and Strategies*, Pearson Education.
3. Bedi, S. P. S., & Kishore, Radha – *Compensation Management*, Taxmann Publications.
4. Singh, B. D. – *Compensation and Reward Management*, Excel Books.
5. Armstrong, Michael, & Baron, Angela – *Performance Management: The New Realities*, Chartered Institute of Personnel and Development (CIPD).
6. Milkovich, George T., Newman, Jerry M., & Venkata Ratnam, C. S. – *Compensation*, McGraw Hill Education (South Asian Edition).
7. Rao, T. V. – *Performance Management and Appraisal Systems: HR Tools for Global Competitiveness*, Sage Publications.
8. Henderson, Richard I. – *Compensation Management in a Knowledge-Based World*, Pearson Education.
9. Cardy, Robert L. – *Performance Management: Concepts, Skills, and Exercises*, M.E. Sharpe.
10. K. Aswathappa – *Human Resource Management* – McGraw Hill Education.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

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5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II

TITLE OF THE COURSE: INDUSTRIAL RELATIONS MANAGEMENT

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	MCM26HR202	DSE 4	4	60	Nil	30	70	100

Course Objectives:

- To develop a comprehensive understanding of industrial relations systems, labour-management relations, trade unions, collective bargaining, and labour legislation in the contemporary business environment.
- To equip learners with the knowledge and skills required to promote industrial harmony, resolve workplace disputes, and manage emerging industrial relations challenges effectively.

Learning Outcomes:

After completion of the course, learners will be able to

1. Explain the concepts, approaches, systems, and contemporary issues of industrial relations in organizational settings.
2. Analyze the role of trade unions, collective bargaining processes, and workers' participation mechanisms in fostering industrial harmony.
3. Evaluate industrial dispute resolution mechanisms and grievance management practices for maintaining effective employer-employee relations.
4. Examine workers' participation, industrial safety, health, and welfare measures for enhancing workplace productivity and well-being.
5. Assess labour laws, labour codes, social security measures, and emerging industrial relations issues affecting modern organizations.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INDUSTRIAL RELATIONS	
- Conceptual Framework: Meaning, Nature, Scope, Objectives and Importance of Industrial Relations. - Evolution of IR: Brief historical overview of the industrial relations landscape in India; From Conflict to Cooperation Model. - Approaches to IR: Unitary, Pluralistic, Marxist, and Gandhian Approaches. - Factors Influencing IR: Economic, Social, Technological, Political, and Legal. - Industrial Relations System (Dunlop's Model) and its Components. - Role of Government, Employers, and Trade Unions in Industrial Relations. - Current Scenario of Industrial Relations in India: Post-Liberalization Changes and Challenges.	12
UNIT NO. 2 : TRADE UNIONS AND COLLECTIVE BARGAINING	
- Trade Unions: Meaning, Objectives, and Functions of Trade Unions, History and Growth of Trade Union Movement in India, Structure and Types of Trade Unions, Rights and Responsibilities of Trade Unions, Problems and Challenges faced by Trade Unions; Trade Union Recognition. - Collective Bargaining: Concept, Objectives, Scope Process, Types and Importance, Pre-requisites and Levels of Collective Bargaining; Bargaining Strategies. - Workers' Participation in Management: Concept, Forms, and Schemes in India (Works Committee, Joint Management Council). - Role of ILO (International Labour Organization) in Industrial Relations.	12
UNIT NO. 3 : INDUSTRIAL DISPUTES AND GRIEVANCE MANAGEMENT	

- Industrial Disputes: Concept of Industrial Dispute: Strikes, Lockouts, Layoffs, Retrenchment, and Closure, Nature, and underlying causes (Economic, political, psychological, and managerial); Impact of industrial disputes on productivity and corporate health. - Machinery for Prevention and Settlement of Industrial Disputes: Conciliation, Arbitration, Adjudication, and Labour Courts. - Grievance Management: Principles of Natural Justice; Steps in conducting a Domestic Enquiry/Disciplinary Proceeding; Code of Discipline in Indian Industry.	12
UNIT NO. 4 : WORKERS' PARTICIPATION IN MANAGEMENT AND INDUSTRIAL SAFETY	
- Workers' Participation in Management: Concept, Rationale, Importance and evolution; Levels of participation (Informative, Consultative, Associative, Administrative, and Decisive), Forms of Workers' Participation: Works Committees, Joint Management Councils, Quality Circles, Shop Councils - Industrial Safety & Health: Importance of workplace ergonomics, accident prevention strategies, and occupational health hazards; Economic costs of industrial accidents. - Welfare Administration: Statutory vs. Non-statutory welfare measures; Role of the Welfare Officer in building harmonious labor-management relationships.	12
UNIT NO. 5 : LABOUR LEGISLATION AND EMERGING TRENDS	
- Labour Legislation Framework in India: Evolution and Constitutional Provisions. - Key Labour Laws: Factories Act, Industrial Employment (Standing Orders) Act, Trade Unions Act, Minimum Wages Act, and Payment of Gratuity Act. - Labour Codes 2020: Code on Wages, Industrial Relations Code, Social Security Code, and Occupational Safety Code – Salient Features and Implications. - Social Security and Labour Welfare Measures: Provident Fund, ESI, Maternity Benefits, and Pension Schemes. - Emerging Trends/Issues: Industrial Relations in the Gig Economy, Platform Workers, Remote Work, and Precarious Employment, Contract Labour and Outsourcing Issues, Strategic Industrial Relations Management and Partnership Model, Role of AI, Labour Market Flexibility, and Sustainable Labour Practices.	12
Total Lectures/Hours	60

Suggested Readings:

1. Sinha, P. R. N., Sinha, Indu Bala, & Shekhar, Seema Priyadarshini – *Industrial Relations, Trade Unions, and Labour Legislation*, Pearson Education.
2. Mamoria, C. B., Mamoria, Satish, & Gankar, S. V. – *Dynamics of Industrial Relations*, Himalaya Publishing House.
3. Monappa, Arun – *Industrial Relations*, Tata McGraw Hill Education.
4. Srivastava, S. C. – *Industrial Relations and Labour Laws*, Vikas Publishing House.
5. Venkat Ratnam, C. S., & Dhal, Manoranjan – *Industrial Relations*, Oxford University Press.
6. Farnham, David, & Pimlott, John – *Understanding Industrial Relations*, Cassell.
7. Taxmann's Editorial Board – *New Labour Codes (Industrial Relations Code)*, Taxmann Publications (Latest Edition).
8. Bhattacharyya, Dipak Kumar – *Industrial Relations Management: Text and Cases*, Excel Books.
9. International Labour Organization (ILO) – *World Employment and Social Outlook* (Relevant reference reports on platform and gig economy configurations).

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	14
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	14
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	14
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	14
5	Question 5 from Unit No.5 OR Question 5 from Unit No.5	14
	TOTAL	70



MASTER OF COMMERCE (M.COM.) SEMESTER – II								
TITLE OF THE COURSE: PERSONALITY & CAREER DEVELOPMENT – 2								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	MCM26SE201	SEC 2	2	30	Nil	15	35	50

Course Objectives:

- To develop career planning, employability, communication, and leadership skills required for professional success in the corporate environment.
- To enhance learners' professional competence through career mapping, corporate readiness, digital literacy, personal branding, and workplace etiquette.

Learning Outcomes:

After completion of the course, learners will be able to

1. Develop an understanding of career planning, goal setting, lifelong learning, and professional growth opportunities in commerce-related careers.
2. Demonstrate communication, resume writing, interview handling, group discussion, and employability skills required for corporate readiness.
3. Analyze leadership styles, corporate etiquette, digital literacy, and personal branding strategies for professional excellence.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : CAREER PLANNING AND DEVELOPMENT	
- Career Planning: Meaning, Importance, Career Planning Process, Career Anchors, career stages and life-long learning - Self-Assessment for Career: Identifying career interests, aptitudes, and aligning with commerce domains (Accounting, Finance, Marketing, HR, Banking etc.). - Professional Goal Setting: Goal Setting and Career Mapping, Short-term vs. Long-term goals; Aligning personal aspirations with Industry 4.0 trends. - Lifelong Learning: Lifelong Learning and Career Growth, Importance of certifications (CPA, CFA, CMA, etc.), MOOCs, and continuous professional development (CPD).	10
UNIT NO. 2 : CORPORATE READINESS AND EMPLOYABILITY SKILLS	
- Communication Skills: Verbal and non-verbal (body language, etiquette), listening skills, barriers to communication. - Resume and Portfolio Building: Drafting Resumes (Chronological, Functional, Hybrid); Writing Effective Cover Letters; Building a Professional Digital Profile. - Interview Skills: Types of interviews, Mastering the STAR Method (Situation, Task, Action, Result); Handling Behavioural and Stress Interviews; Mock Interview Sessions. - Group Discussion & Case Analysis: Techniques for effective participation, Roles in a GD; Strategies for Leading and Summarizing; Conflict Resolution within Groups, Case presentations.	10
UNIT NO. 3 : LEADERSHIP AND PROFESSIONAL EXCELLENCE	
- Leadership Development: Leadership Styles (Autocratic, democratic, transformational, and situational leadership); Team Building and Collaborative Excellence. - Corporate Etiquette: Dining etiquette, Meeting etiquette, Dressing for success, Workplace Manners, Email and Telephone Etiquette and protocol.	10



- Digital Literacy & Personal Branding: Managing Online Presence; Networking Strategies (Professional Networking and Alumni Engagement).	
Total Lectures/Hours	30

Suggested Readings:

1. Omkar, R.M.; Personality Development & Career Management, S. Chand and Co. Ltd New Delhi.
2. Goleman, D. *Emotional Intelligence: Why It Can Matter More Than IQ*. Bantam Books.
3. Rao, M. S. (2016). *Soft Skills: Enhancing Employability*. I.K. International Publishing House.
4. Robbins, S. P., & Judge, T. A. - *Organizational Behavior*, Pearson Education (Relevant chapters on Personality and Values).
5. Andrews, Sudhir - *How to Succeed at Interviews*, Tata McGraw Hill.

Note: Latest Editions of the above books may be used.

PAPER STYLE:

The question paper structure of theory course for Semester End Evaluation (University Examination) will be as follow:

Que. No.	Particular	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	12
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	12
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	11
	TOTAL	35