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About the Department

The Department of Commerce was formally set up in 2003. It is in the premises of Tagore Bhawan having with a full-fledged computer laboratory and one smart classroom. In its history spanning over 22 years, it has always kept pace with changing times and explored the new frontiers of knowledge and innovation in academics. The Department was established with the renowned flagship post-graduate programme - Master in Commerce (Two-year) and Ph. D. programme. This department introduces Master in Commerce (One-year) programme from 2025 under the NEP-2020. These programmes provide an extreme and rigorous base for teaching, research, extensions and allied disciplines such as trade, business, commerce, insurance, banking, and the stock market. The Alumni of these courses are well placed in business, academics, and administration across the world.

The Ordinance applicable

Master in Commerce programme is in accordance with the University Grants Commission (UGC) Curriculum and Credit Framework for Postgraduate Programmes (2024) and the National Education Policy (NEP) 2020, which emphasizes flexibility, multidisciplinary learning, and research capabilities in higher education. This ordinance is in adherence with UGC minimum standards of Instructions for the grant of Undergraduate degree and Postgraduate Degree Regulations, 2025. This Ordinance shall be called "Chaudhary Devi Lal University Ordinance for Postgraduate Programmes in the University Teaching Departments as well as in affiliated colleges."

This Ordinance comes into effect from the Academic Year 2025-26.

Learning Outcome-based Curriculum Framework

The Choice Based Credit System (CBCS) evolved into a learning outcome-based curriculum framework and provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor, or skill-based courses. The courses can be evaluated in terms of the grading system, which is better than the conventional awards system. The grading system provides uniformity in the evaluation and computation of the Cumulative Grade Point Average (CGPA) based on student performance in examinations, which enables the student to move across institutions of higher learning. The uniformity in the evaluation system also enables potential employers to assess the performance of the candidates.

Objectives of the Programme

With the vision "to nurture the young brains, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow," the program focuses on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open - mindedness, equitability, and perseverance.

Programme Outcomes (POs)

The programme is aimed at the following outcomes:

PO1	Deep disciplinary knowledge: Apply knowledge of business and trade theories and practices to solve business problems.
PO2	Critical thinking and problem-solving abilities: To foster Analytical and critical thinking abilities for data-based decision-making.
PO3	Research aptitude and scholarly Communication: Attain skills in scholarly communication to enable the effective formulation, execution, and dissemination of academic research in a clear, ethical, and impactful manner
PO4	Ethical awareness and professional responsibility: Capable to offer business solutions to different problems with trust and credibility, accountability, become enable to guide in complex situations, uphold professional standards, promote fairness and respect in the fields of trade, business, and commerce.
PO5	Digital and technological proficiency: Ability to solve civic problem with digital skills, develop new ideas, manage information to streamline tasks, and communicate efficiently by analyse and communicate global, economic, legal, and ethical aspects of the business to increase productivity of organisation.
PO6	Collaborative and leadership skill: Ability to lead themselves by contributing effectively in a team environment.
PO7	Teaching Skills: Capacity to enhance pedagogical abilities within the higher education system.

Programme Specific Outcomes (PSOs)

After completing the programme, the student will be able to understand the:

PSO1	Environmental Awareness for Sustainability: Understand the new business models to assess the impact of the business solutions in economic, societal, and environmental contexts.
PSO2	Business Ethics and Values: Apply ethical principles and commit to the commerce professional ethics and values for discharging all responsibilities within the laid norms of the business and management practices.
PSO3	Social Responsibility: Recognise the need for, and have the preparation and ability to engage in an independent global business environment dynamic.
PSO4	Life-long Learning: Must prepare for life-long learning at the global level.

Assessment and Evaluation

Assessment Strategy

The examination for the first and third semesters shall ordinarily be held in the month of December and for the second and fourth semesters in the month of May on such dates as notified by the Controller of Examinations from time to time.

The medium of instruction and examination shall be English unless otherwise provided in the scheme of the examination of the Programme.

The examination shall be open to a student:

- Who have passed the requisite examination and his/her name is submitted to the Examination Branch by the Chairperson of the Department/Principal of the College and
- Who is on the rolls of the department/college for the semester concerned preceding the examination and attended not less than 75 percent of the lecture(s)/practical(s) in each semester. However, the relaxation in attendance, if any, shall be governed by the rules mentioned in HBI/Ordinance(s)/Guidelines of the University.

Every student shall be examined according to the scheme of examination and course contents as approved by the competent body from time to time.

Continuous Assessment:

- 30% of the total marks shall be allocated to continuous assessment through assignments, presentations, case studies, quizzes, mid-semester examinations, etc.
- The continuous assessment shall test various learning outcomes including knowledge, understanding, application, analysis, evaluation, and creation.

c) Mid-term examinations will be conducted during the teaching schedule and will have to be concluded by 15th October for odd semesters and 15th March for even semesters every year. The schedule of examination will be notified by the Chairperson of the department/Principal of the College and the examinations shall be conducted within the class/period of the concerned course and duration of the examinations should be of one hour. The Chairperson/Principal is authorized to give one more opportunity to the students for mid-term examination if he/she could not appear in the scheduled mid-term examination due to genuine reasons. Such students shall immediately make a written request, citing the reasons and evidence of the cause, if required.

End-semester Examination:

- 70% of the total marks shall be allocated to the end-semester examination.
- The end-semester examination shall be conducted by the University as per the examination schedule.

The continuous evaluation for theory and practical courses shall be as under:

Theory Courses

Component	Weightage (4 Credits)	Weightage (2 Credits)
Mid- term exam	20	10
Assignment	05	05
Class Attendance	05	05
End-term Exam	70	30
Total	100	50

Note: End term examination evaluation will be done by External Examiners. Practical Courses (End Term Exam)

The Chairperson/Principal will ensure the result of mid-term examination is displayed on the Department/College Notice Board.

Every candidate shall be examined according to the scheme of examination and course contents as approved by the competent body from time to time.

Component	Weightage (4 Credits)	Weightage (2 Credits)
Experiment and Written part	70	30
Viva-voce	20	10
Lab Records	10	10
Total	100	50

Note: The evaluation will be done by the External and internal examiners.

For End-term examination of 4/3/2/1 credit course, the examiner is required to set the questions in the question paper as under:

Course Credits	Number of units in a course	Total questions to be set by the Examiner	One compulsory question (parts x marks)	For descriptive questions (questions x marks)	Maximum Marks
4	4	1 + 8	7 x 2	4 x 14	70
3	3	1 + 6	4 x 2	3 x 14	50
2	2	1 + 4	7 x 1	2 x 14	35
1	1	1 + 2	5 x 1	1x 10	15

Note: Question No. 1 is compulsory

The students must obtain at least 40 percent marks in external examination. But there is no condition of minimum pass percentage in internal examination. However, a student will be declared 'pass' only if he/she obtains at least 40 percent marks in aggregate i.e., internal plus external evaluation.

POSTGRADUATE PROGRAMME

1. Structure for Master in Commerce (Two-year) Programme (for students with a three-year Bachelor's degree)

FIRST YEAR

Sr. no.	Master in Commerce (1 st Semester)/ Bachelor of Commerce-Honours (7 th Semester)							
	Course Code	Course Title	Course Type	Credits		Assessment		Total Marks
				L	T	I	E	
1	MCOM/COM/1/DSC/401	Organisational Behaviour	DSC	4	4	30	70	100
	BCOM/H/7/DSC/401							
2	MCOM/COM/1/DSC/402	Business Marketing	DSC	4	4	30	70	100
	BCOM/H/7/DSC/402							
3	MCOM/COM/1/DSC/403	Statistics for Business	DSC	4	4	30	70	100
	BCOM/H/7/DSC/403							
4	MCOM/COM/1/DSC/404	Financial Reporting and Standards-I	DSC	4	4	30	70	100
	BCOM/H/7/DSC/404							
5	MCOM/COM/1/DSC/405	Managerial Economics	DSC	4	4	30	70	100
	BCOM/H/7/DSC/405							
6	MSC/MCOM/MA/COM/1/SEC/401	Computer Applications and Soft Skills for Business	SEC	2(L)	2	15	35	50
	BCOM/H/7/MIC/401			2(P)	2		50	50
Total					24	165	435	600
	Master in Commerce (2 nd Semester)/ Bachelor of Commerce-Honours (8 th Semester)							
7	MCOM/COM/2/DSC/451	Strategic Corporate Finance - I	DSC	4	4	30	70	100
	BCOM/H/8/DSC/451							
	BCOM/HWR/8/DSC/451							
8	MCOM/COM/2/DSC/452	Financial Markets and Services	DSC	4	4	30	70	100
	BCOM/H/8/DSC/452							
	BCOM/HWR/8/DSC/452							
9	MCOM/COM/2/DSC/453	Research Methods for Business-I	DSC	4	4	30	70	100
	BCOM/H/8/DSC/453							
10	MCOM/COM/2/DSC/454	Financial Reporting and Standards-II	DSC	4	4	30	70	100
	BCOM/H/8/DSC/454							
11	MCOM/COM/2/DSC/455	Management Control System	DSC	4	4	30	70	100
	BCOM/H/8/DSC/455							
12	MCOM/COM/2/INT/451	Internship	INT		4		100	100
	BCOM/H/8/INT/451							
Total					24	150	450	600
Note: 1. Students who exit after first year on completion of 48 credits will be awarded with PG Diploma in Commerce.								
2. Scheme and Syllabi for Bachelor of Commerce (Honours with Research) Programme running under NEP 2020 in University School for Graduate Studies (USGS) remains same as per Scheme and Syllabi effective from Academic Session 2024-25.								
3. Internship is equivalent to the vocational course in the Bachelor of Commerce-Honours (Four-Year) programme.								

Notations: L=Lecture, T=Total, I=Internal, P= Practical, and E=External.

SECOND YEAR of Two-year Master in Commerce (M.Com.)

(THE STUDENT SHOULD SELECT ANY ONE OUT OF THREE OPTION FOR THE SECOND YEAR OF TWO- YEAR MASTER IN COMMERCE)

Option-I (Only Coursework)

Option 1 (Only Coursework)										
Sr. No.	Semester	Course Code	Course Title	Course Type	Credits		Assessment		Total Marks	
					L	T	I	E		
13	III	MCOM/COM/3/DSC/501	Strategic Corporate Finance - II	DSC	4	4	30	70	100	
14		MCOM/COM/3/DSC/502	Research Methods for Business-II	DSC	4	4	30	70	100	
15		MCOM/COM/3/DSC/503	International Financial Management	DSC	4	4	30	70	100	
16			Elective	DSC	4	4	30	70	100	
17			Elective	DSC	4	4	30	70	100	
18		MSC/MCOM/MA/COM/3/SEC/501	Environmental, Social and Governance (ESG) – Principles and Practice	SEC	4	4	30	70	100	
	Total					24	180	420	600	
19	IV	MCOM/COM/4/DSC/551	Public Finance	DSC	4	4	30	70	100	
20		MCOM/COM/4/DSC/552	Strategic Management	DSC	4	4	30	70	100	
21		MCOM/COM/4/DSC/553	Export-Import Procedures and Logistics	DSC	4	4	30	70	100	
22			Elective	DSC	4	4	30	70	100	
23			Elective	DSC	4	4	30	70	100	
24		MCOM/COM/4/IPW/551	Dissertation	IPW		4		100	100	
	Total					24	150	450	600	

Notations: L=Lecture, T=Total, I=Internal, and E=External.

Option-II (Coursework and Research)

Sr. No.	Semester	Course Code	Course Title	Course Type	Credits		Assessment		Total Marks
					L	T	I	E	
13	III	MCOM/COM/3/DSC/501	Strategic Corporate Finance - II	DSC	4	4	30	70	100
14		MCOM/COM/3/DSC/502	Research Methods for Business-II	DSC	4	4	30	70	100
15		MCOM/COM/3/DSC/503	International Financial Management	DSC	4	4	30	70	100
16			Elective	DSC	4	4	30	70	100
17			Elective	DSC	4	4	30	70	100
18		MSC/MCOM/MA/COM/3/SEC/501	Environmental, Social and Governance (ESG) – Principles and Practice OR MOOC	SEC	4	4	30	70	100
	Total					24	180	420	600
19	IV	MCOM/COM/4/RTP/551	Research Thesis/Project	RTP		20		500	500
20		MSC/MCOM/MA/COM/4/SEC/551	Business Innovations OR MOOC	SEC	4	4	30	70	100
	Total					24	30	570	600

Notations: L=Lecture, T=Total, I=Internal, and E=External.

Option-III (Only Research)

Sr. No.	Semester	Course Code	Course Title	Course Type	Credits		Assessment		Total Marks
					L	T	I	E	
13	III	MCOM/COM/3/RTP/501	Research Thesis/Project	RTP		20	00	500	500
14		MSC/MCOM/MA/COM/3/SEC/501	Environmental, Social and Governance (ESG) – Principles and Practice OR MOOC	SEC	4	4	30	70	100
Total					24	30	570	600	
15	IV	MCOM/COM/4/RTP/551	Research Thesis/Project	RTP		20	00	500	500
16		MSC/MCOM/MA/COM/4/SEC/551	Business Innovations OR MOOC	SEC	4	4	30	70	100
Total					24	30	570	600	

Notations: L=Lecture, T=Total, I=Internal, and E=External.

POSTGRADUATE PROGRAMME

2. STRUCTURE FOR MASTER IN COMMERCE (ONE-YEAR) PROGRAMME

(For students with a four-year bachelor's degree with Honours/Honours with Research)

Option-I (Only Coursework)

Semester	Course Code	Course Title	Course Type	Credits		Assessment		Total Marks
				L	T	I	E	
I (Semester III of 2-year PG Programme)	MCOM/COM/3/DSC/501	Strategic Corporate Finance - II	DSC	4	4	30	70	100
	MCOM/COM/3/DSC/502	Research Methods for Business-II	DSC	4	4	30	70	100
	MCOM/COM/3/DSC/503	International Financial Management	DSC	4	4	30	70	100
		Elective	DSC	4	4	30	70	100
		Elective	DSC	4	4	30	70	100
	MSC/MCOM/MA/COM/3/SEC/501	Environmental, Social and Governance (ESG) – Principles and Practice	SEC	4	4	30	70	100
Total					24	180	420	600
II (Semester IV of 2-year PG Programme)	MCOM/COM/4/DSC/551	Public Finance	DSC	4	4	30	70	100
	MCOM/COM/4/DSC/552	Strategic Management	DSC	4	4	30	70	100
		Elective	DSC	4	4	30	70	100
		Elective	DSC	4	4	30	70	100
	MCOM/COM/4/IPW/551	Dissertation	IPW		8		200	200
Total					24	120	480	600

Notations: L=Lecture, T=Total, I=Internal, and E=External.

Option-II (Coursework and Research)

Semester	Course Code	Course Title	Course Type	Credits		Assessment		Total Marks
				L	T	I	E	
I (Semester III of 2-year PG Programme)	MCOM/COM/3/DSC/501	Strategic Corporate Finance - II	DSC	4	4	30	70	100
	MCOM/COM/3/DSC/502	Research Methods for Business-II	DSC	4	4	30	70	100
	MCOM/COM/3/DSC/503	International Financial Management	DSC	4	4	30	70	100
		Elective	DSC	4	4	30	70	100
		Elective	DSC	4	4	30	70	100
	MSC/MCOM/MA/COM/3/SEC/501	Environmental, Social and Governance (ESG) – Principles and Practice	SEC	4	4	30	70	100
Total				24	180	420	600	
II (Semester IV of 2-year PG Programme)	MCOM/COM/4/DPW/551	Research thesis/project	DPW		20		500	500
	MSC/MCOM/MA/COM/4/SEC/551	Business Innovations	SEC	4	4	30	70	100
Total				24	30	570	600	

Notations: L=Lecture, T=Total, I=Internal, and E=External.

Elective Courses

Semester III (for option I & II)							
Course Code	Course Title	Course Type	Credits		Assessment		Total Marks
Group I-Accounting and Taxation			L	T	I	E	
MCOM/COM/3/DSC/AT/504	Forensic Accounting	(DSC)	4	4	30	70	100
MCOM/COM/3/DSC/AT/505	Direct Tax Planning	(DSC)	4	4	30	70	10
Group II-Finance							
MCOM/COM/3/DSC/FM/504	Investment Analysis	(DSC)	4	4	30	70	100
MCOM/COM/3/DSC/FM/505	FinTech and Digital Finance	(DSC)	4	4	30	70	100
Group III-Marketing							
MCOM/COM/3/DSC/MM/504	Digital Marketing	(DSC)	4	4	30	70	100
MCOM/COM/3/DSC/MM/505	Rural and Agricultural Marketing	(DSC)	4	4	30	70	100
Group IV-Human Resource Management							
MCOM/COM/3/DSC/HR/504	Strategic Human Resource Management	(DSC)	4	4	30	70	100
MCOM/COM/3/DSC/HR/505	Labour Laws	(DSC)	4	4	30	70	100
Semester-IV (for option I)							
Group I-Accounting and Taxation							
MCOM/COM/4/DSC/AT/554	Strategic Cost Management	(DSC)	4	4	30	70	100
MCOM/COM/4/DSC/AT/555	GST and Other Indirect Taxation	(DSC)	4	4	30	70	100
Group II-Finance							
MCOM/COM/4/DSC/FM/554	Behavioral Finance	(DSC)	4	4	30	70	100
MCOM/COM/4/DSC/FM/555	Portfolio Management	(DSC)	4	4	30	70	100
Group III-Marketing							
MCOM/COM/4/DSC/MM/554	Logistics and Supply Chain Management	(DSC)	4	4	30	70	100
MCOM/COM/4/DSC/MM/555	Services Marketing	(DSC)	4	4	30	70	100
Group IV-Human Resource Management							
MCOM/COM/4/DSC/HR/554	Human Resource Analytics	(DSC)	4	4	30	70	100
MCOM/COM/4/DSC/HR/555	Industrial Relations and Labour Welfare	(DSC)	4	4	30	70	100

Skill Enhancement Courses (SEC)

Course Code	Course Title	Course Type	Credits		Assessment		Total Marks
			L	T	I	E	
MSC/MCOM/MA/COM/1/SEC/401	Computer Applications and Soft Skills for Business	SEC	2L	2	15	35	50
BSC/BCOM/BA/COM/1/MIC/401			2P	2			50
MSC/MCOM/MA/COM/3/SEC/501	Environmental, Social and Governance (ESG) – Principles and Practice	SEC	4	4	30	70	100
MSC/MCOM/MA/COM/4/SEC/551	Business Innovations	SEC	4	4	30	70	100

Notations: L=Lecture, T=Total, I=Internal, P=Practical, and E=External.

Master in Commerce (M.Com.) Two-year

FIRST SEMESTER

Course Code	Course Title
MCOM/COM/1/DSC/401	Organisational Behaviour
BCOM/H/7/DSC/401	

Time: 3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course explores the dynamics of human behaviour in organisational settings. It provides students with a foundational understanding of individual, group, and organisational processes, aiming to develop skills in managing people and improving workplace effectiveness.

Course Outcomes

By the end of this course, students will be able to:

- Explain the foundations and importance of organisational behaviour.
- Analyse the influence of individual and group behaviour on organisational outcomes.
- Evaluate motivation theories and leadership styles in organisational contexts.
- Assess organisational dynamics, conflict, and change management practices.
- Apply OB concepts to improve organisational effectiveness and decision-making.

UNIT I: Introduction to Organisational Behaviour (15 Hours)

- Concept, Nature, and Scope of OB
- Evolution and historical development of OB
- OB Models: Autocratic, Custodial, Supportive, Collegial, and System models
- Foundations of individual behaviour: Biographical characteristics, personality, perception, values, and attitudes
- Emotional Intelligence: Concept and applications
- Contemporary challenges in OB: Workforce diversity, globalization, ethics

UNIT II: Motivation and Leadership (15 Hours)

- Concept and Importance of Motivation
- Content Theories: Maslow's Need Hierarchy, Herzberg's Two-Factor Theory, McClelland's Theory
- Process Theories: Vroom's Expectancy Theory, Equity Theory, Reinforcement Theory
- Leadership: Nature and Importance
- Theories of Leadership: Trait, Behavioural, Contingency (Fiedler, Path-Goal, LMX)
- Contemporary Leadership: Transformational, Transactional, Charismatic, Servant Leadership

UNIT III: Group Dynamics and Communication (15 Hours)

- Group Formation and Development: Types of Groups, Stages of Group Development
- Group Behaviour: Norms, Cohesiveness, Roles, Decision-making
- Team Building: Types of Teams, Team Effectiveness, Conflict and Negotiation
- Communication: Process, Types, Barriers, and Effective Communication in Organisations
- Power and Politics in Organisation
- Organisational Culture: Dimensions and Functions

UNIT IV: Organisational Change and Development (15 Hours)

- Organisational Structure and Design: Mechanistic vs Organic, Matrix, Virtual, Boundaryless Organisations
- Organisational Change: Nature, Forces, Resistance to Change, Overcoming Resistance
- Organisational Development (OD): Objectives, Values, OD Interventions (Sensitivity Training, Team Building, Process Consultation)
- Stress and Well-being at Work: Causes, Consequences, Management Strategies
- Learning Organisations and Knowledge Management
- Role of OB in Digital and Hybrid Work Environments

Recommended Textbooks

1. Stephen P. Robbins & Timothy A. Judge (Latest Edition). Organisational Behaviour, Pearson Education.
2. Fred Luthans (Latest Edition). Organisational Behavior: An Evidence-Based Approach, McGraw-Hill Education.

Additional References & Online Resources

1. McShane, S. L., & Von Glinow, M. A. Organisational Behavior, McGraw-Hill.
2. Newstrom, J. W. Organisational Behaviour: Human Behaviour at Work, McGraw-Hill Education.
3. Harvard Business Review articles on OB topics: <https://hbr.org>
4. MIT Open Course Ware (OB modules): <https://ocw.mit.edu>
5. Coursera/MOOCs on OB by top universities like Stanford, Wharton, and Michigan

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/1/DSC/402	Business Marketing
BCOM/H/7/DSC/402	

Time: 3 Hrs

Max. Marks:100

External: 70

Internal:30

Course Description

This course provides a comprehensive understanding of modern marketing principles, strategies, and practices. It aims to develop analytical skills to evaluate market opportunities and design effective marketing strategies for businesses in diverse environments.

Course Outcomes

By the end of this course, students will be able to:

- Understand core marketing concepts, functions, and their role in business strategy.
- Analyze consumer behavior and market segmentation strategies.
- Design and implement effective marketing mixes (4Ps).
- Evaluate marketing strategies in domestic and global markets.
- Apply digital and ethical considerations in marketing decision-making.

UNIT I: Foundations of Marketing (15 Hours)

- Meaning, Nature and Scope of Marketing
- Core Marketing Concepts: Needs, Wants, Demands, Value and Satisfaction
- Marketing Environment: Micro and Macro Factors
- Marketing Philosophies and the Holistic Marketing Concept
- Marketing Mix and Marketing Process
- Strategic Planning and Marketing in the Digital Era

UNIT II: Consumer Behaviour and Market Segmentation (15 Hours)

- Understanding Consumer Behaviour: Buying Roles and Buyer Decision Process
- Factors Influencing Consumer Behaviour: Cultural, Social, Personal, and Psychological
- Business Buyer Behaviour and B2B Markets
- Market Segmentation: Bases and Strategies
- Targeting and Positioning Strategies
- Customer Relationship Management (CRM) and Retention

UNIT III: Marketing Mix Strategies (15 Hours)

- Product Decisions: Product Classification, Product Life Cycle, New Product Development
- Branding, Packaging, and Labeling Decisions
- Pricing Decisions: Pricing Objectives, Strategies, and Methods
- Place/Distribution Decisions: Channels of Distribution, Channel Management, Logistics
- Promotion Decisions: Promotion Mix, Advertising, Sales Promotion, Public Relations, Personal Selling
- Integrated Marketing Communications (IMC)

UNIT IV: Contemporary and Global Marketing Issues (15 Hours)

- Digital Marketing: SEO, SEM, Social Media Marketing, Content Marketing
- E-commerce and M-commerce Strategies
- Ethical Issues in Marketing and Consumer Protection
- Sustainable and Green Marketing
- Global Marketing: Entry Strategies, International Product and Promotion Decisions
- Marketing Analytics and Metrics for Decision-Making

Recommended Textbooks

- Philip Kotler, Kevin Lane Keller (Latest Edition). Marketing Management, Pearson Education.
- V.S. Ramaswamy & S. Namakumari (Latest Edition). Marketing Management: Global Perspective Indian Context, McGraw-Hill Education.

Additional References & Online Resources

- Etzel, Walker, Stanton. Marketing: Concepts and Cases, McGraw-Hill.
- Armstrong, Gary, & Kotler, Philip. Principles of Marketing, Pearson Education.
- Harvard Business Review articles on Marketing: <https://hbr.org>
- HubSpot Academy: <https://academy.hubspot.com/>
- Google Digital Garage: <https://learndigital.withgoogle.com/digitalgarage>

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/1/DSC/403	Statistics for Business
BCOM/H/7/DSC/403	

Time:3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course equips students with statistical tools and techniques essential for business decision-making. It integrates quantitative reasoning with real-world data analysis, covering descriptive statistics, probability, inference, and regression models relevant to commerce and economics.

Course Outcomes

- By the end of this course, students will be able to:
- Apply statistical methods to summarize and interpret business data.
- Use probability theory to model uncertainty in business processes.
- Conduct hypothesis testing and construct confidence intervals.
- Build and interpret regression and correlation models.
- Utilize statistical software and data sets to inform business strategies.

UNIT I: Univariate Analysis

- Univariate analysis: central tendency, dispersion (theoretical concept);
- Probability: Introduction, addition theorem, multiplication theorem, conditional probability, Bayes Theorem.
- Theoretical Probability Distributions: Binomial, Poisson, Normal Distribution; their characteristics and applications

UNIT II: Foundations of Inferential Statistical

- Sampling and Sampling Distributions
- Central Limit Theorem
- Estimation: Point and Interval Estimation of Mean and Proportion
- Hypothesis Testing: Concepts, Errors, p-value, One-tailed and Two-tailed Tests
- Tests for Mean, Proportion, Variance (Z-test, t-test, Chi-square test, F-test)
- Non-Parametric Tests: Sign Test, Mann-Whitney Test (Introductory)

UNIT III: Correlation, Regression and Statistical Quality Control

- Correlation Analysis: Pearson and Spearman Coefficients
- Simple and Multiple Linear Regression Models
- Interpretation of Regression Coefficients and Model Fit (R-squared)
- Statistical Quality Control: Causes of Variation in Quality, Control Charts, Acceptance Sampling

UNIT IV: Making Inference About the Variability of Two Or More Means

Analysis of Variance: Observing the Same Participants Across Group, Between-Subjects Design, Source of Variations, Source of Errors (One-Way), Two-way Between Subjects-Factorial Design, Describing of Variability.

Recommended Textbooks

1. Richard Levin & David Rubin (Latest Edition). Statistics for Management, Pearson Education.
2. S.P. Gupta. Statistical Methods, Sultan Chand & Sons.

Additional References & Online Resources

1. Anderson, Sweeney, Williams. Statistics for Business and Economics, Cengage Learning.
2. Ken Black. Business Statistics: For Contemporary Decision Making, Wiley.
3. NPTEL Course on Business Statistics: <https://nptel.ac.in/courses/110/107/110107114/>
4. Coursera: Business Statistics courses from top universities

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/1/DSC/404	Financial Reporting and Standards-I
BCOM/H/7/DSC/404	

Time: 3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course offers an in-depth study of financial reporting practices and accounting standards, both in the Indian and international contexts. It provides a comprehensive understanding of corporate financial reporting, disclosure requirements, convergence with IFRS, and practical applications of Ind AS.

Course Outcomes

By the end of this course, students will be able to:

- Explain the regulatory framework governing financial reporting in India and globally.
- Analyze financial statements with reference to various accounting standards.
- Evaluate the implications of convergence with IFRS and application of Ind AS.
- Interpret and apply key accounting standards to real-world corporate scenarios.
- Understand corporate disclosures, integrated reporting, and sustainability standards.

UNIT I: Framework of Financial Reporting

- Concept, Objectives and Users of Financial Reporting
- Qualitative Characteristics of Financial Information
- Elements of Financial Statements
- Underlying Assumptions and Principles of Accounting
- Role of SEBI, ICAI, and NFRA in Financial Reporting in India

UNIT II: Indian Accounting Standards (Ind AS) - I

- Overview of Ind AS and IFRS convergence process
- Presentation of Financial Statements (Ind AS 1)
- Accounting Policies, Changes in Estimates and Errors (Ind AS 8)
- Events after the Reporting Period (Ind AS 10)
- Property, Plant and Equipment (Ind AS 16)
- Revenue Recognition (Ind AS 115)

UNIT III: Indian Accounting Standards (Ind AS) - II

- Leases (Ind AS 116)
- Inventories (Ind AS 2)
- Impairment of Assets (Ind AS 36)
- Provisions, Contingent Liabilities and Assets (Ind AS 37)
- Financial Instruments: Recognition and Measurement (Ind AS 109)

UNIT IV: IFRS Framework and Global Convergence

- IFRS Foundation, IASB and Standard-Setting Process
- Structure and Components of IFRS
- Key IFRS vs Ind AS Differences
- Challenges and Benefits of IFRS Convergence in India
- IFRS Implementation Issues in Emerging Economies

Recommended Textbooks

1. T.P. Ghosh. 'Ind AS: A Ready Reckoner', Taxmann Publications (Latest Edition).
2. KPMG's 'Insights into IFRS', (Latest Edition), KPMG International.

Additional References & Online Resources

1. ICAI - Indian Accounting Standards: <https://www.icaai.org/>
2. IFRS Foundation - <https://www.ifrs.org/>
3. SEBI Guidelines and Annual Report Disclosures
4. Wiley IFRS Interpretation and Application of IFRS Standards
5. Grant Thornton and Deloitte Ind AS Updates

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/1/DSC/405	Managerial Economics
BCOM/H/7/DSC/405	

Time:3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides a foundation in the principles of business economics. It focuses on applying microeconomic and macroeconomic concepts to managerial decision-making, resource allocation, and market analysis in the context of business operations.

Course Outcomes

By the end of this course, students will be able to:

- Apply microeconomic concepts to analyze consumer and producer behavior.
- Evaluate various market structures and pricing strategies.
- Understand and assess the influence of macroeconomic factors on business decisions.
- Use economic reasoning to solve real-world business problems.
- Interpret economic indicators and policies for business forecasting.

UNIT I: Introduction to Business Economics and Demand Analysis

- Nature, Scope, and Importance of Business Economics
- Basic Economic Problems and Role of Price Mechanism
- Demand Analysis: Law of Demand, Elasticity of Demand (Price, Income, Cross)
- Demand Forecasting: Methods and Applications in Business Decisions
- Consumer Behaviour: Cardinal and Ordinal Approaches (Utility and Indifference Curve Analysis)

UNIT II: Production, Cost and Revenue Analysis

- Production Function: Short-run and Long-run Analysis
- Law of Variable Proportions and Returns to Scale
- Isoquants and Isocosts, Optimal Input Combination
- Cost Concepts: Fixed, Variable, Total, Marginal and Average Costs
- Revenue Curves and Break-even Analysis

UNIT III: Market Structures and Pricing

- Perfect Competition: Features, Price and Output Determination
- Monopoly: Price Discrimination and Regulation
- Monopolistic Competition: Product Differentiation and Selling Cost
- Oligopoly: Kinked Demand Curve, Price Leadership, Collusion
- Pricing Strategies: Cost-plus Pricing, Penetration Pricing, Skimming Pricing, Peak-load Pricing

UNIT IV: Macroeconomic Environment and Business Decision Making

- National Income Concepts and Measurement
- Inflation: Types, Causes and Control Measures
- Business Cycles: Phases and Theories
- Fiscal and Monetary Policies and their Impact on Business
- Balance of Payments, Exchange Rate and International Trade Policies

Recommended Textbooks

1. D.N. Dwivedi. Managerial Economics, Vikas Publishing House (Latest Edition).
2. P.L. Mehta. Managerial Economics: Analysis, Problems and Cases, Sultan Chand & Sons (Latest Edition).

Additional References & Online Resources

1. H.L. Ahuja. Business Economics, S. Chand & Company.
2. Mankiw, N. Gregory. Principles of Economics, Cengage Learning.
3. Economic Survey of India: <https://www.indiabudget.gov.in/>
4. RBI Reports and Bulletins: <https://www.rbi.org.in>
5. Khan Academy: Microeconomics and Macroeconomics Modules

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MSC/MCOM/MA/COM/1/SEC/401	Computer Applications and Soft Skills
BCOM/H/7/MIC/401	

Time:3 Hrs

Max. Marks: 100

Practical:50

External=35, Internal: 15

Course Description

This course is designed to equip students with essential computer skills and soft skills required in modern business environments. It emphasizes hands-on training in computer applications such as MS Office, spreadsheets, and internet usage, along with development of communication, interpersonal, and presentation skills.

Course Outcomes

By the end of this course, students will be able to:

- Demonstrate proficiency in basic computer applications used in business.
- Create and format professional documents, spreadsheets, and presentations.
- Communicate effectively using verbal, non-verbal, and written forms of communication.
- Exhibit teamwork, leadership, and emotional intelligence in group settings.
- Prepare resumes and engage confidently in job interviews and group discussions.

UNIT I: Basics of Computer Applications (Practical)

- Introduction to Computers: Types, Components, and Uses
- Operating Systems: Windows and File Management
- Word Processing using MS Word: Formatting, Tables, Mail Merge
- Spreadsheet using MS Excel: Formulas, Functions, Charts, Data Validation
- Presentation Tools using MS PowerPoint: Design, Animation, and Transitions
- Data Storage, Cloud Computing, and Cyber Security Awareness

UNIT II: Internet and Digital Tools for Business (Practical)

- Introduction to Internet, Browsers and Search Engines
- Email Communication: Etiquette, Attachments, Signatures
- Digital Collaboration Tools: Google Workspace, MS Teams, Zoom, etc.
- Online Forms, Surveys, and Data Collection Tools
- Social Media for Professional Use: LinkedIn, Twitter, Blogs
- E-Governance and E-Commerce Applications in Business

UNIT III: Communication and Interpersonal Skills (Theory)

- Principles of Effective Communication: Verbal and Non-Verbal
- Business Correspondence: Emails, Memos, and Reports
- Listening and Feedback Skills
- Interpersonal Skills: Empathy, Assertiveness, and Conflict Resolution
- Cross-cultural Communication and Diversity Management
- Emotional Intelligence and Professional Etiquette

UNIT IV: Career and Professional Development Skills (Theory)

- Resume and Cover Letter Writing
- Group Discussions and Personal Interviews: Preparation and Practice
- Presentation Skills: Voice Modulation, Audience Engagement, Body Language
- Time and Stress Management Techniques
- Teamwork and Leadership in a Digital Workplace
- Continuous Learning and Self-Development through Online Platforms

Recommended Textbooks

1. Vikas Gupta. 'Comdex Computer Course Kit', Dreamtech Press (Latest Edition).
2. Barun K. Mitra. 'Personality Development and Soft Skills', Oxford University Press (Latest Edition).

Additional References & Online Resources

1. Satish Jain. 'Information Technology Concepts', BPB Publications.
2. Gopalaswamy Ramesh and Mahadevan Ramesh. 'The ACE of Soft Skills', Pearson Education.
3. Microsoft Learn Platform: <https://learn.microsoft.com>
4. Google Workspace Training: <https://workspace.google.com/learning-center>
5. LinkedIn Learning and Coursera Soft Skills Courses

Note for the Paper Setter

The examiner is required to set 5 questions in all where the first question will be compulsory consisting of seven short answer type questions (1 mark) covering the whole syllabus, in addition to 4 long answer type questions two from each unit. The students shall be required to attempt 3 questions in all, selecting compulsory question of 7 marks and one question from each unit.

Master in Commerce (Two-Year)

Semester-II

Course Code	Course Title
MCOM/COM/2/DSC/451	Strategic Corporate Finance-I
BCOM/H/8/DSC/451	
BCOM/HWR/8/DSC/451	

Time: 3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course offers an advanced and strategic perspective on corporate finance. It aims to equip students with tools for financial decision-making in areas such as valuation, capital budgeting, risk management, capital structure, mergers and acquisitions, and value-based management, with a focus on strategic alignment and shareholder value creation.

Course Outcomes

By the end of this course, students will be able to:

- Evaluate investment and financing decisions using modern financial tools and models.
- Design optimal capital structures and dividend policies aligned with corporate strategy.

UNIT I: Foundations of Strategic Corporate Finance

- Overview of Strategic Corporate Finance
- Shareholder Value Maximization and Agency Theory
- Corporate Objectives and Financial Strategy Alignment
- Role of Financial Manager in Strategic Decision-Making
- Financial Environment in India and Globally

UNIT II: Capital Budgeting and Strategic Investment Decisions

- Strategic Capital Budgeting Process
- DCF Methods: NPV, IRR, MIRR, Profitability Index
- Non-DCF Methods: Payback Period, ARR
- Real Options Analysis in Capital Budgeting
- Sensitivity, Scenario, and Break-even Analyses

UNIT III: Capital Structure and Cost of Capital

- Capital Structure Theories: NI, NOI, MM Hypothesis, Trade-off Theory, Pecking Order
- Optimal Capital Structure in Practice
- Cost of Capital: WACC, Marginal Cost of Capital
- Capital Structure Planning and Policy
- Impact of Leverage on Firm Value and Risk

UNIT IV: Dividend Policy and Internal Financing

- Theories of Dividend Policy: Walter, Gordon, MM Hypothesis
- Forms of Dividend and Dividend Policy Practices in India
- Determinants of Dividend Policy
- Share Buybacks and Bonus Issues
- Retention Ratio and Internal Financing Strategy

Recommended Textbooks

1. Brealey, Myers, Allen. 'Principles of Corporate Finance', McGraw-Hill (Latest Edition).
2. Damodaran, Aswath. 'Corporate Finance: Theory and Practice', Wiley (Latest Edition).

Additional References & Online Resources

1. Chandra, Prasanna. 'Financial Management: Theory and Practice', McGraw-Hill Education.
2. Ross, Westerfield, and Jaffe. 'Corporate Finance', McGraw-Hill.
3. NSE Academy and BSE Training Institute Publications
4. Harvard Business Review articles on Corporate Finance and M&A
5. Coursera/edX courses by Wharton, NYU, and IIMs

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/2/DSC/452	Financial Markets and Services
BCOM/H/8/DSC/452	
BCOM/HWR/8/DSC/452	

Time: 3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides an in-depth understanding of the structure, functioning, and role of financial markets and institutions in the economy. It explores both Indian and global contexts, focusing on the regulatory framework, instruments, and operational mechanisms that govern financial systems.

Course Outcomes

By the end of this course, students will be able to:

- Students will be able to describe financial market operations.
- Students will be able to explain the various concepts related to financial markets and services.
- Students will be able to solve various investment-related issues facing investors.
- Students will be able to examine how the overall financial system works and various aspects associated with it
- Students will be able to evaluate the best sources feasible for fulfilling their financial requirements related to the business
- Students will be able to formulate different financial plans for organizations with the help of the services provided by the financial markets

UNIT I: Overview of Financial System

- Financial markets- Structure and Participants; Capital market; Money market; Primary and Secondary Market Operations;
- Listing of securities; functions of stock exchanges; Role of SEBI;
- Introduction to derivative and commodity markets.

UNIT II: Financial Institutions and Intermediaries

- Financial Services: Meaning, Nature and Types; Factoring: Meaning, Characteristics and Types of Factoring arrangements, factoring in India, Factoring vs. Forfeiting;
- Credit Rating: Meaning and Types, Benefits of Credit rating to investors and companies; Objectives and Functions of Credit Rating Agencies.

UNIT III: Capital Market Institutions and Instruments

- Credit Cards: Concept and Significance; Types of credit Cards, Credit Card business in India. -
- Book Building: Concept and Mechanism of Book Building; Significance and Benefits of Book Building;
- Bought Out Deals: Meaning and Nature; Mechanisms of Bought Out Deals

UNIT IV: Global Financial Markets and Recent Developments

- Securitization: Concept, Mode, Mechanism and Beneficiaries of Securitization, Securitization in India;
- Venture Capital: Meaning and Modes of Financing; Role and Functions of Merchant Bankers.
- Leasing: Concept, Classification, Accounting, Legal, and Tax Aspects of Leasing

Recommended Textbooks

1. L.M. Bhole and Jitendra Mahakud. 'Financial Institutions and Markets: Structure, Growth and Innovations', McGraw-Hill Education (Latest Edition).
2. Frederic S. Mishkin and Stanley G. Eakins. 'Financial Markets and Institutions', Pearson Education (Latest Edition).

Additional References & Online Resources

1. M.Y. Khan. 'Indian Financial System', McGraw-Hill Education.
2. Pathak, Bharati V. 'Indian Financial System', Pearson Education.
3. SEBI and RBI Websites: <https://www.sebi.gov.in>, <https://www.rbi.org.in>
4. NSE India and BSE India Portals
5. World Bank, IMF, and BIS Reports

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/2/DSC/453	Research Methods for Business-I
BCOM/H/8/DSC/453	

Time: 3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course introduces students to the methodologies and tools used in business research. Divided into qualitative and quantitative approaches, the course equips students with the ability to formulate research problems, collect and analyze data, and present findings in a structured format suitable for managerial decision-making.

Course Outcomes

By the end of this course, students will be able to:

- Understand the principles and process of business research.
- Distinguish between qualitative and quantitative research methods.
- Design effective research instruments for data collection.

UNIT I: Foundations of Business Research

- Nature and Scope of Business Research
- Types of Research: Exploratory, Descriptive, Analytical, Predictive
- Research Process and Problem Formulation
- Formulating Research Objectives and Hypotheses
- Ethics in Business Research and Plagiarism

UNIT II: Research Design and Qualitative Research

- Types of Research Design: Exploratory, Descriptive, Causal
- Qualitative Research: Nature, Importance and Approaches
- Data Collection Methods: Interviews, Focus Groups, Observation, Case Study
- Content and Narrative Analysis
- Qualitative Data Coding and Thematic Analysis

UNIT III: Sampling and Measurement Techniques

- Population vs Sample, Sampling Frame
- Probability and Non-Probability Sampling Techniques
- Sample Size Determination
- Measurement Scales: Nominal, Ordinal, Interval, Ratio
- Reliability and Validity of Instruments

UNIT IV: Data Collection and Questionnaire Design

- Primary and Secondary Data Sources
- Design of Questionnaire: Types of Questions, Scaling, Pre-testing
- Survey Methods: Online, Offline, Telephonic, Mail Surveys
- Data Editing, Coding and Tabulation
- Common Errors in Data Collection

Recommended Textbooks

1. Uma Sekaran and Roger Bougie. 'Research Methods for Business', Wiley (Latest Edition).
2. C.R. Kothari and Gaurav Garg. 'Research Methodology: Methods and Techniques', New Age International Publishers (Latest Edition).

Additional References & Online Resources

1. Zikmund, Babin, Carr, and Griffin. 'Business Research Methods', Cengage Learning.
2. Saunders, Lewis and Thornhill. 'Research Methods for Business Students', Pearson Education.
3. NPTEL Courses on Business Research and Analytics
4. SAGE Research Methods: <https://methods.sagepub.com>
5. Google Scholar and SSRN for Academic Papers

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/2/DSC/454	Financial Reporting and Standards-II
BCOM/H/8/DSC/454	

Time: 3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course offers an in-depth study of financial reporting practices and accounting standards, both in the Indian and international contexts. It provides a comprehensive understanding of corporate financial reporting, disclosure requirements, convergence with IFRS, and practical applications of Ind AS.

Course Outcomes

By the end of this course, students will be able to:

- Explain the regulatory framework governing financial reporting in India and globally.
- Analyze financial statements with reference to various accounting standards.
- Evaluate the implications of convergence with IFRS and application of Ind AS.
- Interpret and apply key accounting standards to real-world corporate scenarios.
- Understand corporate disclosures, integrated reporting, and sustainability standards.

UNIT I: Corporate Financial Statements and Disclosures

- Components of Corporate Annual Reports
- Notes to Accounts and Accounting Policies Disclosure
- Cash Flow Statement (Ind AS 7)
- Segment Reporting (Ind AS 108)
- Interim Financial Reporting (Ind AS 34)

UNIT II: Group Financial Statements

- Concept of Group and Consolidation
- Ind AS 110: Consolidated Financial Statements
- Ind AS 111: Joint Arrangements
- Ind AS 112: Disclosure of Interests in Other Entities
- Goodwill and Minority Interest in Consolidation

UNIT III: Recent Trends in Financial Reporting

- Integrated Reporting (IR) – Framework and Principles
- Sustainability Reporting – GRI Standards
- XBRL Reporting and Technology in Financial Reporting
- Corporate Social Responsibility (CSR) Disclosures
- Non-Financial Reporting and ESG Metrics

UNIT IV: Case Studies and Applications

- Case Analysis on Ind AS Implementation
- Comparative Study of Indian and International Companies' Reports
- Accounting for Mergers, Acquisitions and Restructuring
- Sector-Specific Reporting Practices (Banking, Insurance, IT)
- Emerging Issues and Future of Financial Reporting

Recommended Textbooks

1. T.P. Ghosh. 'Ind AS: A Ready Reckoner', Taxmann Publications (Latest Edition).
2. KPMG's 'Insights into IFRS', (Latest Edition), KPMG International.

Additional References & Online Resources

1. ICAI - Indian Accounting Standards: <https://www.icaai.org/>
2. IFRS Foundation - <https://www.ifrs.org/>
3. SEBI Guidelines and Annual Report Disclosures
4. Wiley IFRS Interpretation and Application of IFRS Standards
5. Grant Thornton and Deloitte Ind AS Updates

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/2/DSC/455	Management Control System
BCOM/H/8/DSC/455	

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course focuses on the design and implementation of control systems in organizations to ensure that corporate strategies and objectives are effectively pursued. It encompasses planning and control processes, performance measurement, responsibility accounting, and the use of financial and non-financial metrics in evaluating organizational and managerial performance.

Course Outcomes

By the end of this course, students will be able to:

Understand the framework and purpose of management control systems.

Analyze different types of controls used in organizations.

Design responsibility centers and evaluate their performance.

Apply financial and non-financial measures to assess business unit performance.

Integrate strategy with control systems for effective governance.

UNIT I: Overview of Management Control Systems

- Introduction to Management Control – Objectives and Scope
- Components of a Management Control System
- Relationship with Strategic Planning and Operational Control
- Behavioral Aspects of Control Systems
- Control Environment and Ethical Issues

UNIT II: Responsibility Accounting and Centers

- Concept of Responsibility Accounting
- Types of Responsibility Centers – Cost, Revenue, Profit, Investment
- Measurement of Segment Performance
- Transfer Pricing – Methods and Implications
- Role of Responsibility Centers in Strategic Alignment

UNIT III: Budgeting and Performance Evaluation

- Budgeting as a Control Tool – Types and Process
- Flexible Budgets and Variance Analysis
- Performance Measurement Systems – Financial and Non-Financial KPIs
- Balanced Scorecard and Strategy Maps
- Controllability Principle and Managerial Performance Evaluation

UNIT IV: Contemporary Issues and Applications

- Management Control in Multinational Corporations
- Control in Service Sector and Not-for-Profit Organizations
- Use of Information Systems in MCS
- Risk Management and Internal Controls
- Case Studies on Implementation of MCS in Indian and Global Companies

Recommended Textbooks

1. Anthony, Robert N. and Govindarajan, Vijay. 'Management Control Systems', McGraw Hill Education.
2. Merchant, Kenneth A. and Van der Stede, Wim A. 'Management Control Systems: Performance Measurement, Evaluation and Incentives', Pearson Education.

Additional References & Online Resources

1. Kaplan, Robert S. and Norton, David P. 'The Balanced Scorecard: Translating Strategy into Action', Harvard Business Press.
2. Journals: Management Accounting Research, Journal of Management Accounting Research.
3. Websites: www.cimaglobal.com, www.ifac.org

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/2/INT/451	Internship
BCOM/H/8/INT/451	

Max. Marks:100

Internship Outcomes

By the end of the internship, students will be able to:

- Apply Theoretical Knowledge in Practice
- Understand Organisational Functioning
- Develop Professional Communication Skills
- Enhance Analytical and Problem-Solving Skills
- Gain Experience in Teamwork and Collaboration
- Build Industry-Specific Competence
- Strengthen Career Preparedness

Internship Guidelines for Students

- As part of the M.Com. Semester II curriculum, each student is required to undertake a minimum of 40 hours of internship in any of the following domains:
- Industry
- Bank
- Chartered Accountancy/Company Secretary/Consulting Firm
- Retail Outlet
- Corporate Teaching in Schools (Commerce-related subjects)
- Duration and Timelines
- Minimum Duration: 40 hours (can be completed as full-time or part-time over multiple days).
- Completion Deadline: Within Semester II, preferably during the mid-semester break or weekends.
- Pre-approval of internship organization by the Department Internship Coordinator is mandatory.

Internship Activities may include

- Financial/accounting data analysis
- Business operations observation and documentation
- Sales/marketing practices
- Classroom teaching assistance (for school internships)
- Report drafting or industry research
- Any other activity relevant to M.Com. curriculum

Student Deliverables

Students must submit the following documents for completion of internship:

- Internship Completion Certificate (on organization letterhead with seal and signature).
- Internship Report (5–10 pages, including objectives, activities, learning outcomes).
- Daily Log Sheet (signed by the supervisor).
- At least 3 Geo-tagged Photographs and 1 Short Video (2–5 minutes) of internship activities.

Internship Evaluation Guidelines for Faculty

- Each student's internship will be evaluated based on the documentation submitted and a viva-voce examination conducted by the faculty. The evaluation will be out of 100 marks and converted into 4 credits.
- Evaluation Criteria
- Relevance and Scope of Internship (10 marks)
- Quality and Clarity of Internship Report (20 marks)
- Presentation and Viva-voce (20 marks)
- Supervisor's Feedback and Completion Certificate (20 marks)
- Daily Log Sheet and Supporting Evidence (Photos, Video) (20 marks)
- Overall Professionalism and Timely Submission (10 marks)

- Role of Department Internship Coordinator
- Guide students in selecting relevant internship organizations.
- Verify authenticity of documents submitted.
- Conduct viva-voce for evaluation.
- Maintain department-wise record of student internship outcomes.
- Credit Awarding
- Minimum Pass Marks: 40 out of 100
- Internship will carry 4 credits and will be considered as a Skill-Based Course.
- Credits will be awarded upon successful completion and evaluation by the department faculty committee.

Master in Commerce (Two-year) Programme

**Option-I (Only Coursework)
&
Option-II (Only Coursework and Research)**

Semester-III

Course Code	Course Title
MCOM/COM/3/DSC/501	Strategic Corporate Finance-II

Time: 3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course offers an advanced and strategic perspective on corporate finance. It aims to equip students with tools for financial decision-making in areas such as valuation, capital budgeting, risk management, capital structure, mergers and acquisitions, and value-based management, with a focus on strategic alignment and shareholder value creation.

Course Outcomes

By the end of this course, students will be able to:

- Apply valuation techniques to firms, projects, and strategic options.
- Analyze the financial implications of mergers, acquisitions, and restructuring.
- Integrate risk assessment and financial performance measures in decision-making.

UNIT I: Strategic Financing Decisions and Sources of Finance

- Strategic Use of Equity and Debt Instruments
- Hybrid Securities: Preference Shares, Convertibles, Warrants
- Private Equity and Venture Capital
- International Sources of Finance: ECBs, ADRs, GDRs, Masala Bonds
- Securitization and Leasing as Financing Tools

UNIT II: Valuation and Value Creation

- Valuation Principles and Approaches
- DCF Valuation: Free Cash Flow to Firm (FCFF) and Equity (FCFE)
- Relative Valuation Methods (Multiples)
- Valuing Start-ups, Distressed Firms, and Intangibles
- Economic Value Added (EVA) and Market Value Added (MVA)

UNIT III: Mergers, Acquisitions and Corporate Restructuring

- Strategic Rationale for M&A
- Types, Process, and Valuation of M&A
- Financing Mergers: Cash, Stock, LBOs, MBOs
- Post-Merger Integration and Synergy Realization
- Corporate Restructuring: Spin-offs, Divestitures, Buybacks

UNIT IV: Risk Management and Value-Based Financial Management

- Financial Risk: Types and Measurement
- Derivatives for Hedging: Forwards, Futures, Options, Swaps
- Enterprise Risk Management (ERM) Framework
- Value-Based Management Tools and Techniques
- Performance Metrics: ROE, ROI, TSR, Balanced Scorecard

Recommended Textbooks

1. Brealey, Myers, Allen. 'Principles of Corporate Finance', McGraw-Hill (Latest Edition).
2. Damodaran, Aswath. 'Corporate Finance: Theory and Practice', Wiley (Latest Edition).

Additional References & Online Resources

1. Chandra, Prasanna. 'Financial Management: Theory and Practice', McGraw-Hill Education.
2. Ross, Westerfield, and Jaffe. 'Corporate Finance', McGraw-Hill.
3. NSE Academy and BSE Training Institute Publications
4. Harvard Business Review articles on Corporate Finance and M&A
5. Coursera/edX courses by Wharton, NYU, and IIMs

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/3/DSC/502	Research Methods for Business-II

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course introduces students to the methodologies and tools used in business research. Divided into qualitative and quantitative approaches, the course equips students with the ability to formulate research problems, collect and analyze data, and present findings in a structured format suitable for managerial decision-making.

Course Outcomes

By the end of this course, students will be able to:

- Analyze and interpret qualitative and quantitative data using appropriate tools.
- Write structured research reports and apply research for decision-making.

UNIT I: Descriptive and Inferential Statistics

- Descriptive Statistics: Frequency Distribution, Measures of Central Tendency and Dispersion
- Hypothesis Testing: Z-test, t-test, Chi-square test, ANOVA
- Correlation and Regression Analysis
- Using Excel/SPSS for Statistical Analysis
- Interpretation of Results and Report Writing

UNIT II: Multivariate Analysis and Quantitative Modelling

- Factor Analysis, Cluster Analysis, Discriminant Analysis
- Multiple Regression and Logistic Regression
- Time Series and Forecasting Models
- Conjoint Analysis and Structural Equation Modelling (Introductory)
- Use of R/Python for Advanced Analytics (Introductory)

UNIT III: Report Writing and Research Communication

- Structure of a Research Report and Thesis
- Referencing Styles (APA, MLA, Chicago) and Citation Tools
- Executive Summary and Abstract Writing
- Presenting Research Findings Visually: Tables, Charts, Graphs
- Making Effective Research Presentations

UNIT IV: Applications of Business Research

- Market Research, Consumer Behaviour Research
- Financial and HR Research Applications
- Feasibility and Project Reports
- Policy Research and Impact Studies
- Use of Research in Strategic Decision Making

Recommended Textbooks

1. Uma Sekaran and Roger Bougie. 'Research Methods for Business', Wiley (Latest Edition).
2. C.R. Kothari and Gaurav Garg. 'Research Methodology: Methods and Techniques', New Age International Publishers (Latest Edition).

Additional References & Online Resources

1. Zikmund, Babin, Carr, and Griffin. 'Business Research Methods', Cengage Learning.
2. Saunders, Lewis and Thornhill. 'Research Methods for Business Students', Pearson Education.
3. NPTEL Courses on Business Research and Analytics
4. SAGE Research Methods: <https://methods.sagepub.com>
5. Google Scholar and SSRN for Academic Papers

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/3/DSC/503	International Financial Management

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides comprehensive knowledge of financial management in an international context. It focuses on foreign exchange markets, international financial instruments, investment decisions, and risk management strategies adopted by multinational corporations. Students will gain insights into financial operations in a global environment, including international capital budgeting and exchange rate risk management.

Course Outcomes

By the end of this course, students will be able to:

- Understand the framework of international financial management and global financial markets.
- Analyze the determinants and implications of exchange rate movements and interest rate parity.
- Evaluate international investment and financing decisions using relevant tools.
- Apply strategies for managing foreign exchange and country risks.
- Understand the role of multinational financial institutions and international financial regulations.

UNIT I: Introduction to International Financial Management

- Nature, Scope, and Importance of International Financial Management
- Comparison of Domestic and International Financial Management
- Structure of International Financial System
- Globalization and MNCs: Opportunities and Challenges
- Balance of Payments: Structure and Implications

UNIT II: Foreign Exchange Markets and Exchange Rate Mechanisms

- Structure and Participants of Forex Market
- Exchange Rate Quotations: Direct, Indirect, Cross Rates
- Exchange Rate Determination Theories: PPP, IRP, Fisher Effect
- Spot, Forward, Futures, Options and Swaps in Forex
- Currency Arbitrage and Speculation

UNIT III: International Investment and Financing Decisions

- International Capital Budgeting: Methods and Considerations
- Cost of Capital for MNCs and Foreign Projects
- International Project Appraisal Techniques (NPV, APV, Risk Adjustments)
- Sources of International Finance: Eurobonds, ECBs, ADRs, GDRs
- International Financial Institutions: IMF, World Bank, ADB, BIS

UNIT IV: Risk Management and International Financial Strategy

- Types of Exposure: Transaction, Translation, and Economic Exposure
- Techniques of Managing Foreign Exchange Risk: Hedging with Derivatives
- Political and Country Risk Assessment
- Taxation and Transfer Pricing in Global Operations
- Strategic Issues in International Financial Management: Capital Structure, Dividend Policy, Repatriation of Profits

Recommended Textbooks

1. Eun, Cheol S. and Resnick, Bruce G. 'International Financial Management', McGraw-Hill Education (Latest Edition).
2. Shapiro, Alan C. 'Multinational Financial Management', Wiley India (Latest Edition).

Additional References & Online Resources

1. Apte, P.G. 'International Financial Management', McGraw-Hill Education.
2. Madura, Jeff. 'International Financial Management', Cengage Learning.
3. Reserve Bank of India: <https://www.rbi.org.in>
4. BIS and IMF Publications: <https://www.bis.org>, <https://www.imf.org>
5. UNCTAD World Investment Report: <https://unctad.org>

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MSC/MCOM/MA/COM/3/SEC/501	Environmental, Social and Governance (ESG) – Principles and Practice

Time: 3 Hrs.

Max. Marks: 100

External: 70

Internal: 30

Course Description

This course introduces students to the principles and practical applications of Environmental, Social, and Governance (ESG) criteria in the context of responsible business and investment practices. It covers sustainability challenges, corporate governance standards, stakeholder engagement, ESG metrics, and reporting frameworks, preparing students to make informed and ethical decisions in corporate settings.

Course Outcomes

By the end of this course, students will be able to:

- Understand the key principles and components of ESG and their interlinkages.
- Evaluate ESG risks and opportunities in business operations and investment decisions.
- Interpret ESG metrics, ratings, and reporting frameworks such as GRI, SASB, and TCFD.
- Analyze corporate governance practices and stakeholder engagement models.
- Apply ESG concepts in sustainability strategy, compliance, and ethical leadership.

UNIT I: Introduction to ESG and Responsible Business

- Concept and Evolution of ESG
- Responsible Investment and Sustainability Integration
- Triple Bottom Line (TBL) and Stakeholder Theory
- ESG Regulatory Frameworks and Standards (UNPRI, SDGs, SEBI BRSR)
- Drivers of ESG Integration in India and Globally

UNIT II: Environmental and Social Issues in Business

- Environmental Concerns: Climate Change, Resource Depletion, Biodiversity, Pollution
- Carbon Footprint and Emissions Management
- Circular Economy and Green Innovation
- Social Factors: Labour Standards, Health & Safety, Diversity, Equity & Inclusion (DEI)
- Human Rights and Supply Chain Responsibility

UNIT III: Corporate Governance and Ethics

- Principles of Corporate Governance: Board Structure, Roles and Responsibilities
- Board Diversity, Independence, and Effectiveness
- Transparency, Accountability and Anti-corruption Practices
- Risk Governance and Internal Controls
- Ethical Leadership and Whistleblower Mechanisms

UNIT IV: ESG Reporting, Ratings and Future Trends

- Sustainability and Integrated Reporting: GRI, SASB, TCFD, CDP
- ESG Ratings and Indexes (MSCI, Sustainalytics, BRSR Scorecards)
- Materiality Assessment and Stakeholder Communication
- Green Bonds, ESG Funds and Impact Investing
- Emerging Trends: Digital ESG, AI and Data Analytics in ESG

Recommended Textbooks

1. Goyal, M.B., and Joshi, V. 'ESG and Sustainable Business Practices', Taxmann Publications.
2. Eccles, Robert G., and Krzus, Michael P. 'The Integrated Reporting Movement', Wiley.

Additional References & Online Resources

1. Strandberg, Coro. 'Sustainable Governance and ESG Best Practices', Routledge.
2. CFA Institute. ESG Investing – Curriculum Resources: <https://www.cfainstitute.org>
3. Global Reporting Initiative (GRI): <https://www.globalreporting.org>
4. Sustainability Accounting Standards Board (SASB): <https://www.sasb.org>
5. TCFD, CDP, and BRSR Reports from SEBI and Corporate Filings

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Master in Commerce (Two-year) Programme

Elective Courses For Option-I (Only Coursework) & Option-II (Only Coursework and Research)

Semester-III

Course Code	Course Title
MCOM/COM/3/DSC/AT/504	Forensic Accounting

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course offers an in-depth understanding of forensic accounting and fraud examination. It provides students with the knowledge and tools to detect, investigate, and prevent financial fraud, and to support legal proceedings through accounting expertise. The course covers the practical aspects of forensic analysis in various business environments.

Course Outcomes

By the end of this course, students will be able to:

- Understand the principles and scope of forensic accounting and fraud examination.
- Identify various types of financial fraud and apply techniques for detection and prevention.
- Conduct forensic audits and prepare expert witness reports for litigation support.
- Analyze legal and ethical issues related to forensic investigations.
- Use digital tools and data analytics in forensic investigations.

UNIT I: Introduction to Forensic Accounting

- Meaning, Nature and Scope of Forensic Accounting
- Evolution and Importance of Forensic Accounting in Business
- Role of Forensic Accountants in Litigation and Dispute Resolution
- Overview of Fraud, Types and Symptoms
- Legal Framework and Regulatory Environment in India (Companies Act, IPC, CrPC, etc.)

UNIT II: Fraud Detection and Prevention

- Occupational Frauds: Corruption, Asset Misappropriation, Financial Statement Fraud
- Red Flags and Fraud Risk Indicators
- Fraud Detection Techniques: Ratio Analysis, Benford's Law, Trend Analysis
- Prevention Strategies and Internal Controls
- Role of Audit Committees, Whistleblowers, and Ethics Policies

UNIT III: Forensic Audit Process and Investigation Techniques

- Stages in Forensic Audit and Investigative Procedures
- Evidence Collection, Documentation, and Chain of Custody
- Interviewing Techniques for Fraud Investigation
- Expert Witness and Litigation Support
- Case Studies of Corporate Frauds (e.g., Satyam, IL&FS, PNB)

UNIT IV: Digital Forensics and Emerging Trends

- Introduction to Digital Forensics in Accounting
- Use of Technology and Data Analytics in Forensic Accounting
- Cybercrimes and Computer-Assisted Fraud Techniques
- Anti-Money Laundering (AML) Practices and KYC Norms
- Recent Trends in Global Forensic Accounting and Certifications (CFE, CPA, CAFA)

Recommended Textbooks

1. D. Larry Crumbley, Lester E. Heitger, and G. Stevenson Smith. 'Forensic and Investigative Accounting', CCH Incorporated (Latest Edition).
2. S.K. Deb. 'Forensic Accounting and Fraud Examination', Taxmann Publications (Latest Edition).

Additional References & Online Resources

1. Joseph T. Wells. 'Principles of Fraud Examination', Wiley.
2. Institute of Chartered Accountants of India (ICAI) Forensic Accounting and Investigation Standards (FAIS).
3. Association of Certified Fraud Examiners (ACFE): <https://www.acfe.com>
4. Ministry of Corporate Affairs: <https://www.mca.gov.in>
5. •RBI Guidelines on Frauds and Forensic Audits

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/3/DSC/AT/505	Direct Tax Planning

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides a detailed understanding of direct tax laws in India with an emphasis on tax planning for individuals and businesses. It focuses on lawful tax saving strategies, compliance, and decision-making that align with the Income-tax Act, 1961. The course also includes recent amendments and judicial pronouncements affecting tax planning practices.

Course Outcomes

By the end of this course, students will be able to:

- Understand the fundamental concepts and provisions of direct taxes in India.
- Analyze and apply tax planning techniques for individuals and corporate entities.
- Evaluate the impact of tax provisions on business decisions and investments.
- Interpret judicial rulings and recent amendments in tax laws.
- Develop tax-efficient strategies within the legal framework.

UNIT I: Basic Concepts and Tax Planning Framework

- Overview of Income-tax Act, 1961 – Basic Concepts and Definitions
- Concept of Tax Evasion, Avoidance, and Tax Planning
- Residential Status and Scope of Total Income
- Clubbing of Income, Set-off and Carry Forward of Losses
- Tax Planning vs. Tax Management vs. Tax Evasion

UNIT II: Tax Planning for Individuals and HUF

- Income from Salaries – Tax Planning for Salaried Employees
- House Property, Capital Gains, and Other Sources – Tax Implications and Planning
- Deductions under Chapter VI-A and Rebates
- HUF and its Tax Planning Opportunities
- Alternative Tax Regime under Section 115BAC

UNIT III: Corporate Tax Planning and Business Decisions

- Computation of Taxable Income of Companies
- Tax Planning in Respect of: Location, Nature and Form of Business
- Tax Implications of Amalgamation, Merger, and Demerger
- MAT and AMT Provisions and Planning Considerations
- Transfer Pricing Regulations and Compliance

UNIT IV: Contemporary Issues and Case Studies in Tax Planning

- Recent Amendments and Budget Highlights
- GAAR, Advance Rulings and Faceless Assessment
- Tax Planning through Incentives and Exemptions (e.g., 80IA, SEZs, Startups)
- Case Studies on Individual and Corporate Tax Planning
- Judicial Pronouncements and Their Impact on Tax Planning

Recommended Textbooks

1. Dr. Vinod K. Singhania and Dr. Monica Singhania. 'Direct Taxes Planning and Management', Taxmann Publications (Latest Edition).
2. Ahuja, Girish and Ravi Gupta. 'Systematic Approach to Direct Taxation', Wolters Kluwer (Latest Edition).

Additional References & Online Resources

1. Income-tax Act, 1961 and Finance Act (latest)
2. CBDT Circulars and Notifications
3. Taxmann, ClearTax, and Income Tax India e-filing portal
4. ICAI Materials and Journals
5. Selected Case Law from Supreme Court and High Courts

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/3/DSC/FM/504	Investment Analysis

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides a comprehensive understanding of the investment environment and the tools and techniques used for analyzing financial securities. It covers fundamental and technical analysis, risk-return trade-offs, and valuation models for equities, bonds, and other investment instruments. The course prepares students for informed investment decision-making and portfolio construction.

Course Outcomes

By the end of this course, students will be able to:

- Understand the nature, structure, and functioning of investment markets.
- Evaluate various investment alternatives using risk-return measures.
- Apply fundamental and technical analysis to equity and debt securities.
- Use valuation models for financial instruments and select appropriate investment strategies.
- Analyze economic, industry, and company factors influencing investments.

UNIT I: Introduction to Investment Environment

- Investment: Meaning, Nature, and Objectives
- Investment vs. Speculation vs. Gambling
- Financial and Non-Financial Instruments
- Overview of Indian Securities Market and Regulatory Framework (SEBI, NSE, BSE)
- Risk and Return: Measurement and Relationship

UNIT II: Fundamental Analysis

- Economic Analysis: Indicators, Business Cycles, Monetary and Fiscal Policy
- Industry Analysis: Life Cycle, Competitive Forces, SWOT
- Company Analysis: Financial Statement Analysis, Earnings, Liquidity, Growth Ratios
- Intrinsic Value Estimation and Margin of Safety
- EIC Approach (Economy-Industry-Company)

UNIT III: Technical Analysis and Efficient Market Hypothesis

- Technical Analysis: Assumptions, Chart Patterns, Trends, Moving Averages
- Indicators and Oscillators: RSI, MACD, Bollinger Bands, etc.
- Dow Theory and Elliot Wave Theory
- Behavioral Finance Concepts
- Efficient Market Hypothesis (EMH): Forms and Criticism

UNIT IV: Valuation and Investment Strategies

- Equity Valuation Models: Dividend Discount Model, P/E Ratio Approach
- Bond Valuation: Present Value, Yield to Maturity, Duration and Convexity
- Mutual Funds and SIPs: Types, NAV Calculation, Expense Ratios
- Alternative Investments: REITs, Commodities, Derivatives (Basics)
- Investment Strategies for Different Risk Profiles and Objectives

Recommended Textbooks

1. Prasanna Chandra. 'Investment Analysis and Portfolio Management', McGraw-Hill Education (Latest Edition).
2. Reilly, Frank K., and Brown, Keith C. 'Investment Analysis and Portfolio Management', Cengage Learning (Latest Edition).

Additional References & Online Resources

1. Fischer, Donald E., and Jordan, Ronald J. 'Security Analysis and Portfolio Management', Pearson Education.
2. NISM Modules and SEBI Investor Education Resources
3. NSE India and Moneycontrol.com for Market Data and Tools
4. Harvard Business Review and CFA Institute Materials

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/3/DSC/FM/505	FinTech and Digital Finance

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course explores the rapidly evolving field of financial technology (FinTech) and its implications for financial services. It covers the use of technology in banking, payments, lending, blockchain, cryptocurrencies, robo-advisory, and regulatory frameworks. The course aims to equip students with the tools to understand digital innovations shaping modern finance.

Course Outcomes

By the end of this course, students will be able to:

- Understand the key concepts and technologies driving FinTech innovation.
- Evaluate the impact of digital finance on traditional banking and financial services.
- Analyze the role of big data, AI, and blockchain in financial applications.
- Assess regulatory, ethical, and security challenges in digital finance.
- Apply digital tools to financial decision-making and business models.

UNIT I: Overview of FinTech and Digital Finance

- Introduction to FinTech: Evolution, Scope, and Ecosystem
- Disruptive Technologies in Finance: API, AI, IoT, Cloud
- Digital Finance Models and Platforms
- Open Banking and Embedded Finance
- Global and Indian FinTech Landscape

UNIT II: Payments, Lending, and WealthTech

- Digital Payments: UPI, Wallets, RTGS, NEFT, IMPS, BNPL
- Peer-to-Peer (P2P) Lending and Digital Credit Platforms
- Digital Banking and Neobanks
- Robo-Advisory and Wealth Management Platforms
- Case Studies on FinTech Startups and Challenger Banks

UNIT III: Blockchain, Cryptocurrencies and InsurTech

- Blockchain Technology: Architecture and Applications
- Cryptocurrencies and Tokens: Bitcoin, Ethereum, CBDCs
- Smart Contracts and Decentralized Finance (DeFi)
- InsurTech: Digital Innovations in Insurance Sector
- Risks, Challenges, and Opportunities of Blockchain

UNIT IV: Regulatory, Risk and Strategic Issues

- Regulatory Framework in India: RBI, SEBI, IRDAI, MeitY
- RegTech and SupTech Applications
- Cybersecurity, Data Protection, and Ethical Concerns
- Financial Inclusion through FinTech Solutions
- Future Trends: AI in Finance, Green FinTech, Cross-border Innovations

Recommended Textbooks

1. Arvind Narayanan et al. 'Bitcoin and Cryptocurrency Technologies', Princeton University Press.
2. Darrell Duffie. 'Digital Finance: Security Tokens and Unlocking the Real Potential of Blockchain', Stanford University (Latest Resources).

Additional References & Online Resources

- Bharucha, Arvind. 'The FinTech Book', Wiley.
- NPTEL and SWAYAM Courses on FinTech and Digital Banking
- Reports from BIS, RBI, NPCI, and World Bank
- Websites: <https://rbi.org.in>, <https://meity.gov.in>, <https://niti.gov.in>
- Industry Blogs: McKinsey, PwC, Deloitte FinTech Insights

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/3/DSC/MM/504	Digital Marketing

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course introduces students to the digital marketing ecosystem and its role in contemporary business strategy. It covers digital marketing channels, campaign management, SEO, content strategy, social media, analytics, and digital advertising. Students will gain practical skills to create, implement, and measure effective digital marketing plans.

Course Outcomes

By the end of this course, students will be able to:

- Understand the digital marketing environment and its strategic relevance.
- Design integrated digital marketing campaigns using SEO, PPC, email, and social media tools.
- Use content marketing and web analytics for customer acquisition and retention.
- Evaluate ROI and performance metrics of digital marketing strategies.
- Apply ethical, legal, and regulatory considerations in digital marketing practices.

UNIT I: Introduction to Digital Marketing

- Evolution and Concept of Digital Marketing
- Digital vs Traditional Marketing
- Digital Marketing Framework and Business Models
- Digital Consumer Behavior and Buyer Journey
- Ethics and Legal Issues in Digital Marketing

UNIT II: Digital Channels and Tools

- Website Planning, Design, and Development
- Search Engine Optimization (SEO) and Search Engine Marketing (SEM)
- Pay-Per-Click (PPC) and Display Advertising
- Email Marketing and Affiliate Marketing
- Introduction to Mobile Marketing and App-Based Marketing

UNIT III: Social Media and Content Marketing

- Role of Social Media in Marketing Strategy
- Facebook, Instagram, LinkedIn, Twitter, YouTube Campaigns
- Content Creation: Blogging, Infographics, Video, Podcasts
- Influencer Marketing and Viral Marketing
- Online Reputation Management (ORM)

UNIT IV: Analytics and Digital Strategy

- Web Analytics Tools: Google Analytics, Social Analytics
- Key Performance Indicators (KPIs) and Metrics
- Customer Engagement and Conversion Optimization
- Digital Marketing Budgeting and ROI Measurement
- Creating and Managing Digital Marketing Campaigns

Recommended Textbooks

1. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan. 'Marketing 5.0: Technology for Humanity', Wiley (Latest Edition).
2. Ryan, Damian. 'Understanding Digital Marketing', Kogan Page (Latest Edition).

Additional References & Online Resources

1. Chaffey, Dave and Ellis-Chadwick, Fiona. 'Digital Marketing', Pearson Education.
2. HubSpot Academy: <https://academy.hubspot.com>
3. Google Digital Garage: <https://learndigital.withgoogle.com>
4. Facebook Blueprint and LinkedIn Learning Modules
5. Case studies from HBR, Moz Blog, SEMrush, and Neil Patel

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/3/DSC/MM/505	Rural and Agricultural Marketing

Time: 3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides comprehensive insights into rural and agricultural markets in India. It equips students with the conceptual understanding and practical tools needed to plan, design, and implement effective marketing strategies targeting rural consumers and agricultural produce. It also addresses challenges, policies, and innovations in the rural marketing ecosystem.

Course Outcomes

By the end of this course, students will be able to:

- Understand the structure, characteristics, and dynamics of rural and agricultural markets in India.
- Analyze the behavior and needs of rural consumers and agricultural producers.
- Formulate marketing strategies suited for rural and agri-based products and services.
- Assess institutional support, policies, and innovations in the rural marketing environment.
- Evaluate the role of ICT and digital tools in transforming rural and agri-marketing.

UNIT I: Introduction to Rural and Agricultural Marketing

- Rural Market: Features, Opportunities, and Challenges
- Agricultural Market: Structure and Classification
- Rural vs Urban Marketing – Key Differences
- Importance of Rural Marketing in Indian Economy
- Role of Government and Institutional Agencies (NAFED, APMC, etc.)

UNIT II: Rural Consumer Behavior and Market Segmentation

- Rural Consumer: Profile, Buying Behavior and Influences
- Cultural, Social, and Economic Determinants
- Rural Marketing Research and Demand Forecasting
- Segmentation, Targeting and Positioning Strategies in Rural Context
- Case Studies on FMCG, Durables, and Agri Inputs in Rural India

UNIT III: Marketing Mix for Rural and Agricultural Products

- Product Planning and Distribution in Rural Markets
- Pricing Strategies and Affordability Factors
- Promotion and Communication Strategies – BTL, Folk Media, Influencer Marketing
- Agricultural Produce Marketing – Channels, Mandi System, Contract Farming
- Packaging, Transportation, and Warehousing in Rural Logistics

UNIT IV: Policies, Technology and Innovations in Rural Marketing

- Government Policies on Agriculture and Rural Development
- Digital Initiatives: e-NAM, Agri-tech Platforms, Kisan Call Centres
- Role of ICT, Mobile Apps and Internet in Rural Outreach
- Public-Private Partnerships and NGO Interventions
- Future Trends and Innovations in Rural and Agricultural Marketing

Recommended Textbooks

1. Kashyap, Pradeep and Siddhartha Raut. 'The Rural Marketing Book', Biztantra (Latest Edition).
2. Krishnamacharyulu, C.S.G. and Lalitha Ramakrishnan. 'Rural Marketing: Text and Cases', Pearson Education (Latest Edition).

Additional References & Online Resources

1. Dogra, Balram and Ghuman, Kh. 'Rural Marketing', McGraw Hill.
2. Ministry of Agriculture & Farmers Welfare: <https://agricoop.nic.in>
3. e-NAM Portal: <https://enam.gov.in>
4. NABARD and NITI Aayog Reports
5. Journals on Agricultural Economics and Rural Development

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/3/DSC/HR/504	Strategic Human Resource Management

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course explores the strategic role of human resource management in organizations and how HR strategies align with overall business strategies. It emphasizes talent acquisition, development, performance management, change management, and global HR practices. The course equips students with tools to design and implement strategic HR systems that enhance organizational performance.

Course Outcomes

By the end of this course, students will be able to:

- Understand the theoretical foundations and strategic role of HRM in organizations.
- Align human resource strategies with organizational objectives and external environment.
- Evaluate and design effective talent management and performance appraisal systems.
- Apply SHRM principles in change management, mergers, acquisitions, and global settings.
- Assess ethical, legal, and cultural considerations in strategic HR decision-making.

UNIT I: Introduction to Strategic Human Resource Management

- Definition, Scope and Importance of SHRM
- Difference between Traditional HRM and SHRM
- Models of Strategic HRM – Matching Model, Harvard Framework, RBV Model
- Strategic Planning and HR's Role
- HR Strategy and Organizational Performance Linkage

UNIT II: Talent Acquisition and Development Strategies

- Human Resource Planning and Forecasting
- Strategic Recruitment and Employer Branding
- Competency Mapping and Succession Planning
- Training and Development Strategies
- Learning Organizations and Knowledge Management

UNIT III: Performance and Change Management

- Strategic Performance Management Systems
- Balanced Scorecard and KPIs
- Reward and Compensation Strategy
- Strategic Role in Change Management and Organizational Development
- SHRM in Mergers, Acquisitions and Restructuring

UNIT IV: Contemporary Issues and Global SHRM

- Ethical and Legal Framework in SHRM
- Diversity and Inclusion Strategies
- HR Metrics and Analytics for Strategic Decisions
- Global HRM and Cross-Cultural Competencies
- Future Trends in SHRM – AI, Automation, Gig Workforce

Recommended Textbooks

1. Jeffrey A. Mello. 'Strategic Human Resource Management', Cengage Learning (Latest Edition).
2. Michael Armstrong. 'Strategic Human Resource Management: A Guide to Action', Kogan Page (Latest Edition).

Additional References & Online Resources

1. Schuler, Jackson and Storey. 'Strategic Human Resource Management', Wiley.
2. Harvard Business Review articles on SHRM and Talent Strategy
3. SHRM.org – Society for Human Resource Management
4. NHRDN and IHRM Journals
5. McKinsey, PwC and Deloitte HR Insights Reports

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/3/DSC/HR/505	Labour Laws

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides an in-depth understanding of labour laws and social security legislation in India. It covers the constitutional framework, key labour codes, rights of workers and employers, and the practical application of industrial and wage-related legislations. It equips students with the knowledge to manage workforce compliance and understand labour issues in both organized and unorganized sectors.

Course Outcomes

By the end of this course, students will be able to:

1. Interpret the constitutional and legal framework governing labour in India.
2. Understand the provisions of key labour legislations related to wages, industrial relations, and social security.
3. Analyze the responsibilities of employers and rights of workers under different acts.
4. Apply legal knowledge in managing compliance and labour disputes in workplaces.
5. Evaluate the impact of labour reforms and the new labour codes.

UNIT I: Introduction to Labour Legislation and Constitution of India

- Concept, Nature and Importance of Labour Legislation
- Constitutional Provisions regarding Labour Laws (Directive Principles, Fundamental Rights)
- Labour Law Reforms and Four New Labour Codes Overview
- ILO and its Role in Indian Labour Law Development
- Judicial Trends in Labour Law Interpretation

UNIT II: Industrial Relations and Dispute Resolution Laws

- The Industrial Relations Code, 2020
- Concept of Industrial Disputes, Strikes and Lockouts
- Trade Unions and Collective Bargaining
- Authorities for Dispute Settlement: Conciliation, Arbitration, Adjudication
- Standing Orders and Discipline at Work

UNIT III: Wages, Employment and Social Security Laws

- The Code on Wages, 2019 – Minimum Wages, Payment of Wages, Equal Remuneration
- The Code on Social Security, 2020 – Provident Fund, ESI, Gratuity, Maternity Benefit
- The Occupational Safety, Health and Working Conditions Code, 2020
- Contract Labour and Gig Workers – Rights and Regulations
- Recent Amendments and Compliance Requirements

UNIT IV: Contemporary Issues and Case Studies

- Challenges in Implementation of Labour Laws in Unorganized Sector
- Digitization and Labour Compliance Portals (Shram Suvidha, e-SHRAM)
- Role of Labour Courts and Tribunals
- Corporate Responsibility and Labour Rights – ESG Perspectives
- Case Studies on Industrial Disputes and Labour Welfare Initiatives

Recommended Textbooks

1. S.N. Mishra. 'Labour and Industrial Laws', Central Law Publications (Latest Edition).
2. P.K. Padhi. 'Labour and Industrial Laws', PHI Learning (Latest Edition).

Additional References & Online Resources

1. Kapoor, N.D. 'Elements of Industrial Law', Sultan Chand & Sons.
2. Bare Acts and Commentaries on Labour Codes
3. Ministry of Labour and Employment: <https://labour.gov.in>
4. e-SHRAM Portal and Shram Suvidha Platform
5. International Labour Organization (ILO): <https://ilo.org>

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Master in Commerce (Two-year)

Option-I (Only Coursework)

Semester-IV

Course Code	Course Title
MCOM/COM/4/DSC/551	Public Finance

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course introduces students to the principles and practices of public finance. It focuses on the role of the government in the economy, analyzing government revenues, expenditures, budgeting, fiscal policy, and the public debt. The course also explores Indian public finance in the context of federal finance and recent fiscal reforms.

Course Outcomes

By the end of this course, students will be able to:

- Understand the role and scope of public finance in a modern economy.
- Analyze various sources of public revenue and their impact on resource allocation and distribution.
- Evaluate public expenditure and budgeting techniques for efficient fiscal management.
- Examine the structure and implications of public debt.
- Interpret India's fiscal federalism and recent trends in public finance reforms.

UNIT I: Introduction to Public Finance and Public Revenue

- Meaning, Scope, and Importance of Public Finance
- Principles of Maximum Social Advantage
- Public vs Private Finance
- Sources of Public Revenue
- Canons and Classification of Taxes
- Impact, Incidence, and Shifting of Taxes
- GST in India: Structure and Implementation

UNIT II: Public Expenditure and Budgeting

- Theories and Principles of Public Expenditure
- Causes and Growth of Public Expenditure
- Effects of Public Expenditure on Production and Distribution
- Public Budget: Concepts, Types, and Process
- Performance Budgeting and Zero-Based Budgeting
- Fiscal Responsibility and Budget Management (FRBM) Act

UNIT III: Public Debt and Fiscal Policy

- Public Debt: Meaning, Classification, and Burden
- Sources of Public Borrowing: Internal and External
- Management and Redemption of Public Debt
- Fiscal Policy: Objectives, Tools, and Types
- Deficit Financing and Fiscal Deficits in India
- Role of Fiscal Policy in Economic Development

UNIT IV: Federal Finance and Recent Developments in Indian Public Finance

- Principles of Federal Finance
- Centre-State Financial Relations in India
- Finance Commission: Role and Recommendations (Latest)
- Local Government Finance in India: ULBs and Panchayats
- Recent Trends in Tax Reforms and Expenditure Management
- Union and State Budgets: Composition, Trends, and Challenges

Recommended Textbooks

1. H.L. Bhatia. 'Public Finance', Vikas Publishing House (Latest Edition).
2. Musgrave, R.A. and Musgrave, P.B. 'Public Finance in Theory and Practice', McGraw-Hill Education (Latest Edition).

Additional References & Online Resources

1. Tyagi, B.P. 'Public Finance', Jai Prakash Nath & Co.
2. Economic Survey of India: <https://www.indiabudget.gov.in/>
3. Budget Documents, FRBM Reviews, and Finance Commission Reports
4. IMF Fiscal Monitor and World Bank Reports on Public Finance
5. NIPFP and RBI Publications on Public Expenditure and Taxation

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/DSC/552	Strategic Management

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course focuses on the formulation, implementation, and evaluation of business strategies to achieve sustainable competitive advantage. It equips students with analytical tools for strategic decision-making, incorporating both internal and external environmental factors, and addresses contemporary issues in strategic management including innovation and global competitiveness.

Course Outcomes

By the end of this course, students will be able to:

- Understand the fundamentals of strategic management and its role in business success.
- Conduct strategic analysis using internal and external tools and frameworks.
- Formulate business, corporate, and global strategies for sustainable growth.
- Evaluate the implementation and control of strategic plans.
- Analyze real-life business cases and challenges in strategic decision-making.

UNIT I: Introduction to Strategic Management

- Meaning, Nature, and Scope of Strategic Management
- Strategic Management Process and Levels of Strategy
- Vision, Mission, Goals, and Objectives
- Strategic Intent and Strategic Fit
- Strategic Decision Making and Role of Strategic Leadership

UNIT II: Strategic Analysis and Environmental Appraisal

- Environmental Scanning: PESTEL Analysis
- Industry and Competitive Analysis: Porter's Five Forces Model
- Internal Analysis: Resource-Based View (RBV), VRIO Framework
- Value Chain Analysis and SWOT Analysis
- Core Competencies and Competitive Advantage

UNIT III: Strategy Formulation and Choice

- Corporate Level Strategies: Growth, Stability, Retrenchment, Diversification
- Business Level Strategies: Cost Leadership, Differentiation, Focus
- Global and International Strategies
- Strategic Alliances, Mergers and Acquisitions
- BCG Matrix, GE-McKinsey Matrix, Ansoff Matrix

UNIT IV: Strategy Implementation and Control

- Strategy Implementation: Structure, Systems, and Resource Allocation
- Strategic Change Management and Organizational Culture
- Balanced Scorecard and Strategic Control Systems
- Innovation and Strategic Entrepreneurship
- Strategic Evaluation and Case Analysis of Indian and Global Companies

Recommended Textbooks

1. Azhar Kazmi and Adela Kazmi. 'Strategic Management', McGraw-Hill Education (Latest Edition).
2. Michael A. Hitt, R. Duane Ireland, and Robert E. Hoskisson. 'Strategic Management: Concepts and Cases', Cengage Learning (Latest Edition).

Additional References & Online Resources

1. Wheelen, Thomas L. and Hunger, J. David. 'Strategic Management and Business Policy', Pearson Education.
2. Porter, Michael E. 'Competitive Strategy', Free Press.
3. Harvard Business Review on Strategy: <https://hbr.org/>
4. IIM Case Studies and NPTEL Courses on Strategic Management

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/DSC/553	Export-Import Procedures and Logistics

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course description

This course provides comprehensive knowledge and practical skills in navigating the complexities of international trade, covering aspects like documentation, customs regulations, and supply chain management. These courses are designed to equip individuals with the expertise needed for careers in global trade, whether in established companies or in starting their own import/export businesses.

Course Outcomes

By the end of this course, students will be able to:

- Understand trade dynamics and legal setups
- Identify key institutions supporting trade
- Prepare and process export documents
- Comprehend international commercial terms and regulations
- Navigate the import process from documentation to delivery
- Choose effective logistics strategies
- Analyse supply chain practices
- Evaluate evolving trends in international trade

Unit 1: Introduction to International Trade & Export-Import Framework

- Concept and importance of international trade
- Key differences between domestic and international trade
- Global trade organizations (WTO, IMF, World Bank) and trade agreements
- Legal frameworks governing international trade
- Overview of India's foreign trade policy
- Export promotion councils and commodity boards
- Registration procedures: IEC (Import Export Code), RCMC

Unit 2: Export Procedure and Documentation

- Steps in export process: inquiry to realization
- Export documentation: commercial invoice, packing list, shipping bill, bill of lading, certificate of origin, etc.
- Role of customs in exports
- INCOTERMS and their importance
- Risk coverage in exports (insurance, ECGC)
- Quality control and pre-shipment inspection

Unit 3: Import Procedure and Logistics Management

- Steps in import process: indent, L/C, order placement, shipment, delivery
- Import documentation: bill of entry, invoice, bill of lading, etc.
- Indian customs procedure for import
- Assessment and clearance of goods
- Role of freight forwarders and CHAs (Customs House Agents)
- Modes of transport and logistics partners

Unit 4: Global Supply Chains and Emerging Trends

- Components of international logistics and supply chain
- Packaging, labeling, and warehousing for international trade
- Trends in global trade logistics (blockchain, digital trade platforms)
- Trade finance and payment terms (L/C, advance payment, DA/DP)
- Sustainability and green logistics in global trade
- Case studies of successful export-import operations

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/IPW/551	Dissertation

Max. Marks: 100

Guidelines for Students

Each student of M.Com. in Semester IV is required to undertake a dissertation/research project on a relevant topic, business problem, industry, or financial institution such as a bank. The dissertation will be a research-based work involving data collection, analysis, interpretation, and presentation of findings.

Objective

- To develop research aptitude and analytical skills in students by engaging them in practical investigation of real-world business issues.

Topic Selection and Approval

- Topics should be aligned with core areas of commerce and business.
- Students may choose topics related to finance, marketing, HR, banking, taxation, sustainability, or entrepreneurship.
- Topics must be approved by the Dissertation Committee of the Department.
- Supervisor allocation will be done by the department based on area of expertise.

Structure of Dissertation

- Title Page
- Certificate by Supervisor
- Declaration by Student
- Acknowledgement
- Table of Contents
- Abstract (250-300 words)
- Chapter 1: Introduction (Background, Rationale, Objectives, Hypotheses)
- Chapter 2: Review of Literature
- Chapter 3: Research Methodology (Design, Data Collection Tools, Sample, Techniques)
- Chapter 4: Data Analysis and Interpretation
- Chapter 5: Findings, Conclusions and Suggestions
- Bibliography/References (APA or MLA Style)
- Appendices (if any)

Submission Requirements

- Soft Copy (PDF) and Two Hard Copies (bound)
- Internship Certificate (if based on fieldwork)
- Submission Deadline: As notified by the Department
- Viva-Voce: Mandatory for award of credits

Evaluation Guidelines for Faculty

The dissertation will carry 8 credits and will be evaluated for a total of 200 marks based on the following criteria:

Dissertation Evaluation Components

- Relevance and Originality of Topic – 10 marks
- Research Objectives and Methodology – 30 marks
- Review of Literature and Theoretical Framework – 10 marks
- Quality of Data Collection and Analysis – 30 marks
- Presentation of Findings and Conclusion – 10 marks
- Formatting, Documentation and References – 10 marks
- Viva-Voce and Oral Presentation – 100 marks

Role of Supervisor

- Guide the student in every phase of research.

- Conduct periodic reviews and ensure academic integrity.
- Submit a progress report and internal evaluation out of 100 marks.

Role of Evaluation Committee

- Evaluate the written report and conduct the viva-voce examination.
- Committee shall include the supervisor and at least one external examiner nominated by the department.
- Final award of grades will be based on combined assessment of report and viva.

Plagiarism Policy

- Plagiarism beyond 15% will lead to rejection or resubmission.
- Students must submit a plagiarism report (Turnitin/URKUND) certified by the supervisor.

Master in Commerce (Two-year)

Elective Courses

Option-I (Only Coursework)

Semester-IV

Course Code	Course Title
MCOM/COM/4/DSC/AT/554	Strategic Cost Management

Time: 3 Hrs

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides insights into cost management from a strategic perspective. It equips students with the tools to analyze and manage costs to gain competitive advantage. It focuses on modern cost management techniques, value chain analysis, strategic decision-making, and performance evaluation using cost information.

Course Outcomes

By the end of this course, students will be able to:

- Understand strategic cost management concepts and their role in enhancing competitiveness.
- Apply cost analysis techniques in strategic decision-making processes.
- Use modern cost management tools such as activity-based costing, target costing, and life-cycle costing.
- Evaluate cost drivers, value chain activities, and cost reduction opportunities.
- Analyze the financial impact of strategic choices and performance evaluation methods.

UNIT I: Strategic Cost Management – Framework and Concepts

- Meaning and Scope of Strategic Cost Management (SCM)
- Cost Management vs. Cost Accounting vs. Management Accounting
- Strategic Positioning and Cost Leadership
- Cost Driver Analysis and Structural vs. Executional Cost Drivers
- Value Chain Analysis and Strategic Cost Analysis

UNIT II: Modern Cost Management Tools and Techniques

- Activity-Based Costing (ABC) and Activity-Based Management (ABM)
- Target Costing and Kaizen Costing
- Life-Cycle Costing and Customer Profitability Analysis
- Benchmarking and Cost Control Strategies
- Throughput Accounting and Theory of Constraints

UNIT III: Strategic Decision-Making and Cost Analysis

- Relevant Costing and Decision-Making: Make or Buy, Pricing, Outsourcing
- Cost-Volume-Profit Analysis in Strategic Context
- Risk Assessment and Strategic Cost Planning
- Strategic Cost Management in Service and Manufacturing Firms
- Case Studies on Strategic Cost Decisions

UNIT IV: Performance Evaluation and Strategic Costing

- Responsibility Accounting and Strategic Business Units (SBUs)
- Balanced Scorecard and Performance Indicators
- Cost Reduction and Continuous Improvement Strategies
- Strategic Profitability Analysis and EVA
- Cost Management in Global and Competitive Environment

Recommended Textbooks

1. Kaplan, Robert S. and Cooper, Robin. 'Cost and Effect: Using Integrated Cost Systems to Drive Profitability and Performance', Harvard Business Review Press.
2. Blocher, Edward J., Stout, David E., and Cokins, Gary. 'Cost Management: A Strategic Emphasis', McGraw Hill Education (Latest Edition).

Additional References & Online Resources

1. Horngren, Charles T., Datar, Srikant M., and Rajan, Madhav. 'Cost Accounting: A Managerial Emphasis', Pearson Education.
2. Institute of Cost Accountants of India (ICAI) Publications
3. Harvard Business School Cases on Strategic Cost Management
4. McKinsey and Deloitte Reports on Cost Optimization and Strategy

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/DSC/AT/555	GST and Other Indirect Taxation

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides a detailed understanding of Goods and Services Tax (GST) and other forms of indirect taxation in India. It focuses on the constitutional framework, structure, compliance, and procedural aspects of GST along with an overview of customs and other indirect taxes. The course also introduces students to practical aspects such as filing returns, input tax credit, and GST audit.

Course Outcomes

By the end of this course, students will be able to:

1. Understand the legal and procedural framework of GST and other indirect taxes in India.
2. Comprehend the concept of supply, valuation, and levy under GST.
3. Apply knowledge of registration, input tax credit, and return filing processes.
4. Analyze the practical and compliance-related aspects of indirect tax laws.
5. Evaluate the impact of GST on business decision-making and the Indian economy.

UNIT I: Introduction to Indirect Taxation and GST Framework

- Overview of Indirect Taxes in India: Past and Present
- GST – Meaning, Objectives, and Structure (CGST, SGST, IGST, UTGST)
- Constitutional Provisions and GST Council
- Supply under GST: Meaning, Scope, and Types
- Place of Supply and Time of Supply Rules

UNIT II: GST Registration, Valuation, and Input Tax Credit

- Registration: Persons Liable, Procedure, and Exemptions
- Valuation of Supply and Tax Invoice
- Input Tax Credit (ITC): Conditions, Reversal, and Utilization
- Job Work and Composition Scheme under GST
- Cross Utilization and Apportionment of ITC

UNIT III: GST Returns, Assessment, and Audit

- Types of GST Returns and Filing Procedures
- Payment of Tax and Interest
- Assessment, Inspection, Search, Seizure, and Arrest
- Audit by Tax Authorities and Special Audit
- Offences, Penalties, Appeals, and Advance Rulings

UNIT IV: Other Indirect Taxes and Contemporary Issues

- Overview of Customs Law: Levy, Types of Duties, Valuation, Import and Export Procedures
- Anti-Dumping Duty, Safeguard Duty, and Export Incentives
- GST in E-Commerce and Digital Transactions
- Practical Challenges and Recent Developments in GST
- Case Studies and GST Implementation in Different Sectors

Recommended Textbooks

1. V.S. Datey. 'GST Law and Practice', Taxmann Publications (Latest Edition).
2. B.B. Lal and Nitin Vashisht. 'Indirect Taxes: GST and Customs Law', Pearson Education (Latest Edition).

Additional References & Online Resources

1. ICAI Study Materials on GST and Indirect Taxes
2. CBIC Website and GST Portal (www.cbic.gov.in, www.gst.gov.in)
3. Business Standard and The Hindu Business Line – GST Columns
4. Case Laws and Advance Rulings published by GST Council and CBIC

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/DSC/FM/554	Behavioral Finance

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course explores how psychological influences and behavioral biases affect financial decision-making. It examines the limitations of traditional finance theories and presents insights from cognitive psychology and behavioral economics to understand real-world investor behavior, market anomalies, and decision-making under uncertainty.

Course Outcomes

By the end of this course, students will be able to:

- Understand the theoretical foundations and evolution of behavioral finance.
- Identify and analyze common cognitive biases and emotional influences on financial decisions.
- Evaluate how behavioral factors impact investor behavior, market anomalies, and asset pricing.
- Apply behavioral finance concepts to personal finance, portfolio management, and policy-making.
- Develop strategies to mitigate behavioral biases and improve financial decision-making.

UNIT I: Foundations of Behavioral Finance

- Introduction and Evolution of Behavioral Finance
- Traditional Finance vs. Behavioral Finance
- Prospect Theory and Mental Accounting
- Bounded Rationality and Heuristics
- Efficient Market Hypothesis and Its Critiques

UNIT II: Cognitive Biases and Emotional Influences

- Overconfidence, Representativeness, Anchoring, and Availability Bias
- Loss Aversion and Framing Effects
- Herd Behavior and Confirmation Bias
- Emotional Finance and Neuroeconomics
- Case Studies on Investor Irrationality

UNIT III: Behavioral Finance and Market Outcomes

- Market Anomalies: Calendar Effects, Momentum, and Reversals
- Speculative Bubbles and Crashes: Behavioral Explanations
- Investor Psychology in Bull and Bear Markets
- Behavioral Corporate Finance – Managerial Biases and Capital Decisions
- Implications for Regulatory and Public Policy

UNIT IV: Applications and Strategies

- Behavioral Portfolio Theory and Asset Allocation
- Nudging and Choice Architecture in Financial Decision-Making
- Behavioral Aspects of Retirement and Insurance Planning
- Behavioral Finance in FinTech and Robo-Advisory Services
- Debiasing Strategies and Behavioral Interventions

Recommended Textbooks

1. Ackert, Lucy F. and Deaves, Richard. 'Behavioral Finance: Psychology, Decision-Making, and Markets', Cengage Learning.
2. Montier, James. 'Behavioral Finance: Insights into Irrational Minds and Markets', Wiley (Latest Edition).

Additional References & Online Resources

1. Shefrin, Hersh. 'Beyond Greed and Fear', Harvard Business Review Press.
2. Thaler, Richard H. 'Misbehaving: The Making of Behavioral Economics', W.W. Norton & Company.
3. Journal of Behavioral Finance and CFA Institute Research Foundation Publications
4. BehavioralEconomics.com and SSRN papers on Behavioral Finance
5. Online courses and lectures from Yale (Robert Shiller) and Coursera

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/DSC/FM/555	Portfolio Management

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides in-depth knowledge and tools for portfolio management, covering investment strategies, risk-return analysis, asset allocation, and portfolio evaluation. It includes both theoretical frameworks and practical applications to enable students to design, manage, and evaluate investment portfolios effectively.

Course Outcomes

By the end of this course, students will be able to:

- Understand the principles and theories of portfolio management and investment analysis.
- Evaluate risk and return for individual securities and portfolios using modern models.
- Construct and manage optimal portfolios considering investor preferences and market conditions.
- Apply performance evaluation techniques to measure portfolio performance.
- Analyze portfolio revision strategies and current investment trends.

UNIT I: Introduction to Portfolio Management and Financial Markets

- Investment Environment and Financial Instruments
- Objectives and Process of Portfolio Management
- Types of Investors and Investment Strategies
- Securities Market: Primary and Secondary Market
- Efficient Market Hypothesis and Implications

UNIT II: Risk and Return Analysis and Security Valuation

- Concepts of Risk and Return – Measurement and Relationship
- Diversification and Portfolio Risk
- Bond Valuation and Duration
- Equity Valuation Models: DDM, P/E Ratio, NAV
- CAPM and APT Models

UNIT III: Portfolio Construction and Management

- Modern Portfolio Theory and Markowitz Model
- Efficient Frontier and Optimal Portfolio
- Sharpe's Single Index Model
- Asset Allocation and Investment Constraints
- Behavioral Aspects in Portfolio Construction

UNIT IV: Portfolio Evaluation and Revision

- Performance Evaluation: Sharpe, Treynor, and Jensen's Alpha
- Portfolio Revision Strategies and Formula Plans
- Taxation and Transaction Costs in Portfolio Management
- Role of Mutual Funds and Portfolio Managers
- Recent Trends: SIPs, ETFs, ESG Investing, Robo-Advisory

Recommended Textbooks

1. Prasanna Chandra. 'Investment Analysis and Portfolio Management', McGraw Hill Education (Latest Edition).
2. Reilly, Frank K. and Brown, Keith C. 'Investment Analysis and Portfolio Management', Cengage Learning (Latest Edition).

Additional References & Online Resources

1. Fischer, Donald E. and Jordan, Ronald J. 'Security Analysis and Portfolio Management', Pearson Education.
2. CFA Institute Materials and Research Publications
3. NSE, BSE, and SEBI Reports and Databases
4. Websites: www.moneycontrol.com, www.bloomberg.com, www.nseindia.com

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/DSC/MM/554	Logistics and Supply Chain Management

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides an in-depth understanding of the principles, strategies, and practices in logistics and supply chain management (SCM). It covers core topics such as inventory management, procurement, transportation, warehousing, global logistics, and the integration of technology in SCM. The course emphasizes strategic planning, operational efficiency, and customer service.

Course Outcomes

By the end of this course, students will be able to:

- Understand key concepts and drivers of logistics and supply chain management.
- Analyze the strategic role of logistics and SCM in organizational competitiveness.
- Evaluate and apply inventory, transportation, and warehousing techniques.
- Use technology and analytics for supply chain decision-making.
- Address global and sustainability challenges in logistics and supply chains.

UNIT I: Fundamentals of Logistics and Supply Chain Management

- Introduction to Logistics and SCM – Definitions and Objectives
- Evolution and Importance of SCM in Modern Business
- Supply Chain Drivers and Metrics
- Strategic Fit in Supply Chain
- Integration of Logistics with Marketing, Production and Finance

UNIT II: Inventory, Warehousing and Transportation Management

- Inventory Management – EOQ, Safety Stock, JIT, VMI
- Warehouse Functions and Layout Design
- Transportation – Modes, Costing, Routing, and Scheduling
- Distribution Network Design
- Third-Party and Fourth-Party Logistics Providers (3PL/4PL)

UNIT III: Procurement, Sourcing and Customer Service

- Strategic Sourcing and Global Procurement
- Supplier Relationship Management and Evaluation
- Logistics Customer Service – Concepts and Applications
- Demand Management and Forecasting Techniques
- Role of Reverse Logistics and Returns Management

UNIT IV: Technology, Sustainability and Global SCM

- Information Systems in SCM – ERP, EDI, RFID, IoT
- Supply Chain Analytics and Dashboards
- Sustainable Supply Chain Practices and Green Logistics
- Risk Management in Global Supply Chains
- Emerging Trends: Blockchain, Automation, and AI in SCM

Recommended Textbooks

1. Chopra, Sunil and Meindl, Peter. 'Supply Chain Management: Strategy, Planning, and Operation', Pearson Education.
2. Ballou, Ronald H. 'Business Logistics/Supply Chain Management', Pearson Education.

Additional References & Online Resources

1. Christopher, Martin. 'Logistics and Supply Chain Management', Pearson Education.
2. Shah, Janat. 'Supply Chain Management: Text and Cases', Pearson Education.
3. CII Institute of Logistics: <https://www.cii logistics.com>
4. SCM Review, Logistics Management Journal, and Harvard Business Review articles
5. Online platforms: edX, Coursera, and MIT Center for Transportation & Logistics

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/DSC/MM/555	Service Marketing

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course provides students with a comprehensive understanding of the unique challenges and opportunities in marketing services. It explores the characteristics of services, service marketing strategies, consumer behavior, service quality, and the role of technology in delivering customer satisfaction across various service sectors.

Course Outcomes

By the end of this course, students will be able to:

- Understand the distinct characteristics of services and their marketing implications.
- Develop service marketing strategies using the extended marketing mix.
- Analyze consumer expectations and perceptions in service delivery.
- Apply service quality models to improve customer satisfaction.
- Evaluate the impact of technology and relationship marketing in service sectors.

UNIT I: Introduction to Services and Service Marketing

- Nature and Characteristics of Services
- Classification of Services
- Differences between Goods and Services Marketing
- Service Marketing Triangle and Expanded Marketing Mix (7Ps)
- Trends and Challenges in the Services Sector

UNIT II: Understanding Consumer Behavior and Service Design

- Consumer Behavior in Services
- Customer Expectations and Perceptions
- Service Encounters and Customer Journey Mapping
- Designing Service Products and Blueprints
- Service Innovation and Customization

UNIT III: Delivering and Managing Service Quality

- Physical Evidence and the Servicescape
- People and Process in Services
- Service Quality Dimensions – SERVQUAL Model
- Managing Demand and Capacity in Services
- Service Recovery and Complaint Handling

UNIT IV: Service Marketing Strategies and Applications

- Relationship Marketing and Customer Loyalty
- Pricing Strategies for Services
- Technology in Services – Self-Service, CRM, AI
- Applications in Banking, Hospitality, Education, Healthcare
- Case Studies on Successful Service Brands

Recommended Textbooks

1. Lovelock, Christopher and Wirtz, Jochen. 'Services Marketing: People, Technology, Strategy', Pearson Education.
2. Zeithaml, Valarie A., Bitner, Mary Jo, and Gremler, Dwayne. 'Services Marketing: Integrating Customer Focus Across the Firm', McGraw Hill Education.

Additional References & Online Resources

1. Fitzsimmons, James A. and Mona J. Fitzsimmons. 'Service Management: Operations, Strategy, Information Technology', McGraw Hill.
2. Harvard Business Review Articles on Services and Customer Experience
3. Journal of Services Marketing and Service Industries Journal
4. Websites: www.marketingprofs.com, www.service-design-network.org

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/DSC/HR/554	Human Resource Analytics

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course introduces the concepts and tools of Human Resource Analytics (HRA), focusing on data-driven decision-making in HR functions. It covers workforce metrics, data collection, predictive modeling, and visualization techniques to enhance recruitment, performance, retention, and strategic planning.

Course Outcomes

By the end of this course, students will be able to:

- Understand the role and significance of analytics in managing human resources.
- Apply data analysis tools and techniques to various HR functions.
- Interpret HR data to provide actionable insights for decision-making.
- Develop and present HR dashboards and visualizations using appropriate tools.
- Evaluate the ethical and legal implications of using people data.

UNIT I: Fundamentals of Human Resource Analytics

- Definition, Scope, and Importance of HR Analytics
- Evolution from Traditional HRM to Data-Driven HRM
- Types of Analytics: Descriptive, Predictive, and Prescriptive
- HR Metrics vs. HR Analytics
- Challenges and Opportunities in Implementing HRA

UNIT II: HR Data Management and Tools

- Sources and Types of HR Data
- Data Collection, Cleaning, and Validation Techniques
- HRIS, Excel, SQL, and Introduction to R/Python for HR
- Data Governance and Ethics in HR Analytics
- HR Data Visualization using Power BI/Tableau

UNIT III: Application of HR Analytics in Core Functions

- Talent Acquisition Analytics – Sourcing, Selection, Offer Conversion
- Employee Engagement and Satisfaction Analytics
- Performance Management Analytics – KPIs, Bell Curve
- Compensation and Benefits Analytics
- Retention and Attrition Analysis – Predictive Models

UNIT IV: Strategic HR Analytics and Case Studies

- Workforce Planning and Productivity Analysis
- Learning and Development Analytics
- Diversity, Equity, and Inclusion Metrics
- HR Dashboards and Storytelling with Data
- Case Studies on HR Analytics from Industry (Google, Infosys, Wipro, Deloitte)

Recommended Textbooks

1. Fitz-Enz, Jac. 'The New HR Analytics', AMACOM (Latest Edition).
2. Pease, Gene, Boyce, Boyce and Berk, Jac. 'Human Capital Analytics', Wiley (Latest Edition).

Additional References & Online Resources

1. Edwards, Martin R., and Edwards, Kirsten. 'Predictive HR Analytics', Kogan Page.
2. Bassi, Laurie. 'HR Analytics Handbook', McBassi & Company.
3. SHRM and HBR articles on HR Analytics
4. Online platforms like Coursera, edX, and NPTEL for HR Analytics certifications

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Course Code	Course Title
MCOM/COM/4/DSC/HR/555	Industrial Relations and Labour Welfare

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course explores the dynamics of industrial relations and labour welfare practices. It focuses on employer-employee relationships, conflict resolution mechanisms, trade unions, collective bargaining, and welfare legislations. The course aims to develop critical understanding of industrial peace, workplace democracy, and employee wellbeing in a legal and ethical framework.

Course Outcomes

By the end of this course, students will be able to:

- Understand the theoretical and practical dimensions of industrial relations in India.
- Analyze the role and functions of trade unions, employers' associations, and the state.
- Evaluate dispute settlement mechanisms and collective bargaining processes.
- Examine key labour legislations and welfare policies promoting worker well-being.
- Apply concepts of labour welfare and industrial harmony to organizational settings.

UNIT I: Introduction to Industrial Relations

- Meaning, Scope and Importance of Industrial Relations
- Theories of Industrial Relations
- Parties to Industrial Relations: Employees, Employers and Government
- Industrial Relations Scenario in India
- International Labour Standards and ILO

UNIT II: Trade Unions and Collective Bargaining

- Concept, Growth and Functions of Trade Unions
- Trade Union Act, 1926
- Problems and Challenges of Trade Unions in India
- Concept and Types of Collective Bargaining
- Collective Bargaining Process and Recent Trends in India

UNIT III: Industrial Disputes and Resolution Mechanisms

- Industrial Disputes: Meaning, Causes and Effects
- Machinery for Prevention and Settlement of Industrial Disputes
- Conciliation, Arbitration and Adjudication
- Industrial Disputes Act, 1947 – Provisions and Amendments
- Recent Trends in Conflict Resolution and Grievance Handling

UNIT IV: Labour Welfare and Social Security

- Concept and Philosophy of Labour Welfare
- Welfare Officers and Labour Welfare Funds
- Social Security Measures – Provident Fund, ESI, Gratuity and Maternity Benefits
- Occupational Safety, Health and Working Conditions
- Code on Social Security 2020 and Labour Reforms in India

Recommended Textbooks

1. Mamoria, C.B. and Mamoria, S. 'Dynamics of Industrial Relations in India', Himalaya Publishing House.
2. Monappa, Arun, Ranjeet Nambudiri and Patturaja Selvaraj. 'Industrial Relations and Labour Laws', McGraw Hill Education.

Additional References & Online Resources

1. Kapoor, N.D. 'Elements of Industrial Law', Sultan Chand & Sons.
2. Sinha, P.R.N., Sinha, Indu Bala, and Shekhar, Seema Priyadarshini. 'Industrial Relations, Trade Unions and Labour Legislation', Pearson Education.
3. ILO website: www.ilo.org
4. Ministry of Labour and Employment, Government of India: www.labour.gov.in
5. Labour Law Reporter and EPFO/ESIC portals

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Master in Commerce (Two-year)

Option-II (Coursework and Research)

Semester-IV

Course Code	Course Title
MCOM/COM/4/RTP/551	Research Thesis/Project Report

Max. Marks:500

Objective

To guide M.Com. students in writing a comprehensive research thesis. The report should demonstrate analytical skills, methodological soundness, and practical relevance, culminating in a viva-voce and paper publication.

Topic Selection and Approval

- Topics should be aligned with core areas of commerce and business.
- Students may choose topics related to finance, marketing, HR, banking, taxation, sustainability, or entrepreneurship.
- Topics must be approved by the Dissertation Committee of the Department.
- Supervisor allocation will be done by the department based on area of expertise.

Components of the Final Thesis

- Title Page and Certificate
- Acknowledgment and Table of Contents
- Abstract
- Introduction and Background
- Literature Review (Minimum 25 scholarly references)
- Research Problem, Objectives and Hypotheses
- Research Methodology (Detailed)
- Data Analysis and Interpretation (With charts/tables/stats)
- Findings and Discussions
- Conclusion and Suggestions
- Bibliography and Appendices
- Submission Requirements:
- The report must be 10,000–15,000 words, hard-bound, and submitted by due date.
- Students must appear for a viva-voce conducted by a departmental panel.

Evaluation Criteria (Total: 20 Credits)

- Quality and depth of analysis (3 credits)
- Methodological appropriateness (3 credits)
- Clarity of findings and recommendations (2credits)
- Viva-voce and presentation (3 credits)
- Timely submission and adherence to structure (3 credits)
- One research paper based on primary/secondary data should be published (preferably in UGC-listed or peer-reviewed journal). (6 credits)

Role of Evaluation Committee

- Evaluate the written report and conduct the viva-voce examination.
- Committee shall include the supervisor and at least one external examiner nominated by the department.
- Final award of grades will be based on combined assessment of report and viva.

Plagiarism Policy

- Plagiarism beyond 15% will lead to rejection or resubmission.
- Students must submit a plagiarism report (Turnitin/URKUND) certified by the supervisor.

Course Code	Course Title
MSC/MCOM/MA/COM/4/SEC/551	Business Innovations

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course explores the concepts, strategies, and processes of innovation in business contexts. It focuses on how organizations develop and manage innovations in products, services, and processes to sustain competitive advantage. The course also examines business models, design thinking, and the role of technology and entrepreneurship in innovation.

Course Outcomes

By the end of this course, students will be able to:

- Understand key concepts and types of business innovation.
- Apply frameworks for managing innovation processes and teams.
- Analyze real-world business innovations and their impact on markets.
- Develop innovative ideas using design thinking and business model canvas.
- Evaluate the role of digital technologies, sustainability, and entrepreneurship in innovation.

UNIT I: Foundations of Innovation

- Definition and Types of Innovation – Product, Process, Business Model
- Sources and Drivers of Innovation
- Barriers to Innovation in Organizations
- Role of Creativity and Organizational Culture
- Models of Innovation – Linear, Open, Disruptive

UNIT II: Managing Innovation and Technology

- Stages of Innovation Process – Idea Generation to Commercialization
- Innovation Strategy and Planning
- Innovation in Services vs. Manufacturing
- Role of R&D, Knowledge Management and IP
- Technological Forecasting and Roadmapping

UNIT III: Tools and Frameworks for Innovation

- Design Thinking – Principles and Application
- Business Model Innovation – Business Model Canvas
- Innovation Metrics and KPIs
- Lean Startup and Agile Innovation
- Building High Performance Innovation Teams

UNIT IV: Innovation Ecosystems and Contemporary Issues

- Digital Innovation – AI, IoT, Blockchain, Big Data
- Sustainable Innovation and Circular Economy
- Social Innovation and Frugal Innovation in India
- Case Studies of Global and Indian Innovators (Apple, Tesla, Zomato, Jio)
- Policies and Government Support for Innovation (e.g., Startup India)

Recommended Textbooks

1. Bessant, John and Tidd, Joe. 'Innovation and Entrepreneurship', Wiley.
2. Schilling, Melissa A. 'Strategic Management of Technological Innovation', McGraw-Hill Education.

Additional References & Online Resources

1. Drucker, Peter F. 'Innovation and Entrepreneurship', Harper Business.
2. Osterwalder, Alexander and Pigneur, Yves. 'Business Model Generation', Wiley.
3. MIT Sloan Management Review and Harvard Business Review articles on Innovation
4. Startup India and Atal Innovation Mission (AIM) websites

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Master in Commerce (Two-year)

Option-III (Only Research)

Semester-III

Course Code	Course Title
MCOM/COM/3/RTP/501	Research Thesis/Project

Max. Marks: 500

Research Thesis/Project Synopsis Guidelines

Objective:

To guide M.Com. students in preparing a research synopsis that demonstrates a clear understanding of a business-related research problem, supported by a thorough literature review and well-defined methodology. The work aims to build the foundation for a full-fledged research thesis in the following semester.

Topic Selection and Approval

- Topics should be aligned with core areas of commerce and business.
- Students may choose topics related to finance, marketing, HR, banking, taxation, sustainability, or entrepreneurship.
- Topics must be approved by the Dissertation Committee of the Department.
- Supervisor allocation will be done by the department based on area of expertise

Components of the Project Report Synopsis:

- Title of the Research
- Introduction and Background of the Study
- Review of Literature (Minimum 15 recent studies from journals/books)
- Identification of Research Gap and Research Problem
- Objectives of the Study
- Hypotheses (if any)
- Research Methodology – Data Collection, Tools, Sampling, Techniques
- Plan of Work – Chapterisation and Time Schedule
- Expected Outcomes and Significance
- Bibliography and References

Submission Requirements:

- The synopsis must be between 3,000–4,000 words, typed and spiral bound.
- It must be submitted within the timeline prescribed by the department.
- The student must also present the synopsis in a viva-voce in the department.

Evaluation Criteria (Total: 20 Credits):

- Clarity and relevance of research problem (3 credits)
- Quality and depth of literature review (3 credits)
- Feasibility of methodology and plan of work (3 credits)
- Viva-voce performance and presentation (3 credits)
- One Review of Literature-based Research Paper must be submitted for possible publication (can be in institutional or peer-reviewed journal). (8 Credits)

Role of Evaluation Committee

- Evaluate the written report and conduct the viva-voce examination.
- Committee shall include the supervisor and at least one external examiner nominated by the department.
- Final award of grades will be based on combined assessment of report and viva.

Plagiarism Policy

- Plagiarism beyond 15% will lead to rejection or resubmission.

- Students must submit a plagiarism report (Turnitin/URKUND) certified by the supervisor.

Course Code	Course Title
MSC/MCOM/MA/COM/3/SEC/501	Environmental, Social, Governance (ESG)- Principles and Practice

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course introduces students to the principles and practical applications of Environmental, Social, and Governance (ESG) criteria in the context of responsible business and investment practices. It covers sustainability challenges, corporate governance standards, stakeholder engagement, ESG metrics, and reporting frameworks, preparing students to make informed and ethical decisions in corporate settings.

Course Outcomes

By the end of this course, students will be able to:

- Understand the key principles and components of ESG and their interlinkages.
- Evaluate ESG risks and opportunities in business operations and investment decisions.
- Interpret ESG metrics, ratings, and reporting frameworks such as GRI, SASB, and TCFD.
- Analyze corporate governance practices and stakeholder engagement models.
- Apply ESG concepts in sustainability strategy, compliance, and ethical leadership.

UNIT I: Introduction to ESG and Responsible Business

- Concept and Evolution of ESG
- Responsible Investment and Sustainability Integration
- Triple Bottom Line (TBL) and Stakeholder Theory
- ESG Regulatory Frameworks and Standards (UNPRI, SDGs, SEBI BRSR)
- Drivers of ESG Integration in India and Globally

UNIT II: Environmental and Social Issues in Business

- Environmental Concerns: Climate Change, Resource Depletion, Biodiversity, Pollution
- Carbon Footprint and Emissions Management
- Circular Economy and Green Innovation
- Social Factors: Labour Standards, Health & Safety, Diversity, Equity & Inclusion (DEI)
- Human Rights and Supply Chain Responsibility

UNIT III: Corporate Governance and Ethics

- Principles of Corporate Governance: Board Structure, Roles and Responsibilities
- Board Diversity, Independence, and Effectiveness
- Transparency, Accountability and Anti-corruption Practices
- Risk Governance and Internal Controls
- Ethical Leadership and Whistle-blower Mechanisms

UNIT IV: ESG Reporting, Ratings and Future Trends

- Sustainability and Integrated Reporting: GRI, SASB, TCFD, CDP
- ESG Ratings and Indexes (MSCI, Sustainalytics, BRSR Scorecards)
- Materiality Assessment and Stakeholder Communication
- Green Bonds, ESG Funds and Impact Investing
- Emerging Trends: Digital ESG, AI and Data Analytics in ESG

Recommended Textbooks

1. Goyal, M.B., and Joshi, V. 'ESG and Sustainable Business Practices', Taxmann Publications.
2. Eccles, Robert G., and Krzus, Michael P. 'The Integrated Reporting Movement', Wiley.

Additional References & Online Resources

1. Strandberg, Coro. 'Sustainable Governance and ESG Best Practices', Routledge.
2. CFA Institute. ESG Investing – Curriculum Resources: <https://www.cfainstitute.org>
3. Global Reporting Initiative (GRI): <https://www.globalreporting.org>
4. Sustainability Accounting Standards Board (SASB): <https://www.sasb.org>
5. TCFD, CDP, and BRSR Reports from SEBI and Corporate Filings

Note for the Paper Setter

The examiner is required to set 9 questions in all where the first question will be compulsory consisting of seven short answer type questions (2 marks) covering the whole syllabus, in addition to 8 long answer type questions two from each unit. The students shall be required to attempt 5 questions in all, selecting compulsory question of 14 marks and one question from each unit.

Master in Commerce (Two-year)

Option-III (Only Research)

Semester-IV

Course Code	Course Title
MCOM/COM/4/RTP/551	Research Thesis / Project Report

Max. Marks:500

Objective

To guide M.Com. students in writing a comprehensive research thesis based on the research synopsis submitted in the III Semester. The report should demonstrate analytical skills, methodological soundness, and practical relevance, culminating in a viva-voce and paper publication.

Components of the Final Thesis

- Title Page and Certificate
- Acknowledgment and Table of Contents
- Abstract
- Introduction and Background
- Literature Review (Minimum 25 scholarly references)
- Research Problem, Objectives and Hypotheses
- Research Methodology (Detailed)
- Data Analysis and Interpretation (With charts/tables/stats)
- Findings and Discussions
- Conclusion and Suggestions
- Bibliography and Appendices
- Submission Requirements:
- The report must be 10,000–15,000 words, hard-bound, and submitted by due date.
- Students must appear for a viva-voce conducted by a departmental panel.

Evaluation Criteria (Total: 20 Credits)

- Quality and depth of analysis (3 credits)
- Methodological appropriateness (3 credits)
- Clarity of findings and recommendations (2credits)
- Viva-voce and presentation (3 credits)
- Timely submission (Before the date of conducted of Skill Enhancement Course Examination) and adherence to structure (3 credits)
- A fine will be charge of Rs. 500 per month from the student who submit thesis/project report from the date of conduct of Skill Enhancement Course Examination.
- One research paper based on primary/secondary data should be published (preferably in UGC-listed or peer-reviewed journal). (8 credits)

Role of Evaluation Committee

- Evaluate the written report and conduct the viva-voce examination.
- Committee shall include the supervisor and at least one external examiner nominated by the department.
- Final award of grades will be based on combined assessment of report and viva.

Plagiarism Policy

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Course Code	Course Title
MSC/MCOM/MA/COM/4/SEC/551	Business Innovations

Time: 3 Hrs.

Max. Marks: 100

External:70

Internal: 30

Course Description

This course explores the concepts, strategies, and processes of innovation in business contexts. It focuses on how organizations develop and manage innovations in products, services, and processes to sustain competitive advantage. The course also examines business models, design thinking, and the role of technology and entrepreneurship in innovation.

Course Outcomes

By the end of this course, students will be able to:

- Understand key concepts and types of business innovation.
- Apply frameworks for managing innovation processes and teams.
- Analyze real-world business innovations and their impact on markets.
- Develop innovative ideas using design thinking and business model canvas.
- Evaluate the role of digital technologies, sustainability, and entrepreneurship in innovation.

UNIT I: Foundations of Innovation

- Definition and Types of Innovation – Product, Process, Business Model
- Sources and Drivers of Innovation
- Barriers to Innovation in Organizations
- Role of Creativity and Organizational Culture
- Models of Innovation – Linear, Open, Disruptive

UNIT II: Managing Innovation and Technology

- Stages of Innovation Process – Idea Generation to Commercialization
- Innovation Strategy and Planning
- Innovation in Services vs. Manufacturing
- Role of R&D, Knowledge Management and IP
- Technological Forecasting and Roadmapping

UNIT III: Tools and Frameworks for Innovation

- Design Thinking – Principles and Application
- Business Model Innovation – Business Model Canvas
- Innovation Metrics and KPIs
- Lean Startup and Agile Innovation
- Building High Performance Innovation Teams

UNIT IV: Innovation Ecosystems and Contemporary Issues

- Digital Innovation – AI, IoT, Blockchain, Big Data
- Sustainable Innovation and Circular Economy
- Social Innovation and Frugal Innovation in India
- Case Studies of Global and Indian Innovators (Apple, Tesla, Zomato, Jio)
- Policies and Government Support for Innovation (e.g., Startup India)

Recommended Textbooks

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4. Schilling, Melissa A. 'Strategic Management of Technological Innovation', McGraw-Hill Education.

Additional References & Online Resources

5. Drucker, Peter F. 'Innovation and Entrepreneurship', Harper Business.
6. Osterwalder, Alexander and Pigneur, Yves. 'Business Model Generation', Wiley.
7. MIT Sloan Management Review and Harvard Business Review articles on Innovation
8. Startup India and Atal Innovation Mission (AIM) website

Note for the Paper Setter

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