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Pt. Ravishankar Shukla University,

Raipur (C.G.), India 492010

CURRICULUM & SYLLABUS

(Based on CBCS & LOCF)

M.Com (Master of Commerce)

(Semester System)

Semester: I-IV

Session: 2025-27

Approved by	:	
Board of Studies	:	Commerce
Dates	:	16/05/2025
Name of Chairman	:	Dr. Sunita Dubey
Name of Member's	:	Shri Ashok Verma
		Dr. Mona Chawhan
		Dr. Ghanshyam Dewangan
		Dr. Dewashish Mukherjee
		Shri Dinesh Kumar Nag
		CA Kanti Lal Jain

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[Dr Sunita Dubey]

M.Com. (Master of Commerce)

About the program:

The M.Com. program offered by the Ravishankar Shukla University Raipur Chhattisgarh is a two-year full-time, semester-wise post-graduation program. It consists of a total of four semesters. The program provides education in subjects such as business, taxation, accounting, management, insurance, marketing, finance, banking, and economics. It offers various core and elective papers from different areas of accounting, management, finance, marketing, insurance, banking, and economics. The quantitative papers include statistics, quantitative techniques for decision making, accounting practices, and business. The program also includes a dissertation/project report preparation in the final semester, which involves research project presentation and viva. The primary goal of this program is to cultivate young trained professionals in the fields of academics and businesses as employees and entrepreneurs. The students will also receive exposure through industrial visits, internships/Equivalent Training Programme and educational trips. The program also includes course seminar presentations, assignments, and group discussions to enhance the student's personality skill with Indian knowledge system.

Program Outcomes:

Upon successful completion of the Master of Commerce in Commerce program, students will be able to:

PO1	**Knowledge:** Get theoretical understanding and practical exposure in the field of commerce.
PO2	**Communication skill /Decision making skill:** Develop general and subject specific communication skills with contextualized knowledge with practical application in current market scenario.
PO3	**Critical Thinking:** Exhibit ability of critical analysis and thinking and develop skill of reasoned judgement based on fundamental concepts of commerce.
PO4	**Lifelong Learning**: Build foundational knowledge of commerce to step into the process of lifelong learning with rapidly changing global and local milieu.
PO5	**Employability:** To build competencies for a career in commerce, trade, industry and entrepreneurship through academic, research and extra-curricular activities.
PO6	**Moral and Ethical Values:** Demonstrate high standards of ethical values with probity and integrity in conduct in commerce research, teaching and collaboration.
PO7	**Professional skill:** Learn and inculcate skills required for Corporate Businesses, Professional Practices and Entrepreneurial initiatives.
PO8	**Problem Solving:** Developing pragmatic skill to solve problems in future endeavor including employment, social interaction, research in the field of commerce or otherwise.

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PSO9	**Global Perspective:** Acquire knowledge about global economic issues and develop functionalist ability to utilize knowledge of commerce in universal context and global issues.
PS10	**Effective Citizenship: Leadership and innovation:** Demonstrate leadership and innovative skill in fulfilling duties as an Indian and global citizen in the context of contemporary challenges.
PS11	**Information and Digital Literacy:** enhancing digital and information literacy for adapting to rapidly digitization of economy.

PROGRAMME SPECIFIC OUTCOMES (PSOs): At the end of the program, the student will be able to:

PSO1	Provide better solutions and implementation of knowledge for the growth of organization, community and society.
PSO2	Engage in further academic pursuits, including Ph.D. programs in commerce or related fields, get employment in academia research institution industry government and other sectors
PSO3	Qualify national/ state level tests like NET/SET/CAT/XAT/GMAT.
PSO4	Further contribute to the field of commerce by engaging in relevant research activities in top research institutions.

Master of Commerce (M.Com.)

Specification of Course	Semester	No. of Courses	Credits
Core	I-IV	16	80
Elective	III/IV	04	20
Total		**20**	**100**
Additional Courses (Qualifying in nature, for Student admitted in the School of Studies Commerce only)			
Indian Knowledge system (IKS)	I	01	02
Internship*/ Equivalent Training Programme	II	01	02
Skill Enhancement (Value Added Course)	III	01	02
Additional Courses (Qualifying in nature, for Student admitted in the affiliated College of Pt.RSU)			
Internship*/ Equivalent Training Programme	II	01	02

* Total of 30 Hrs after examination of 2nd semester.

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PROGRAMME STRUCTURE

Semester	Course Nature	Course Code	Course Title	Course Type (T/P)	Hrs/ Week	Credits	Marks		
							CIA	ESE	Total
Semester-I	Core	Com 110	Managerial Economics (प्रबंधकीय अर्थशास्त्र)	T	6	5	30	70	100
		Com 120	Advanced Accounting (वृहत/ उच्चतर लेखांकन)	T	6	5	30	70	100
		Com 130	Income Tax Law and Accounts (आयकर विधान एवं लेखे)	T	6	5	30	70	100
		Com 140	Statistical Analysis (सांख्यिकीय विश्लेषण)	T	6	5	30	70	100
		Com 150	Corporate Legal Framework (निगमित विधि संरचना)	T	6	5	30	70	100
Semester-II	Core	Com 210	Business Economics (व्यावसायिक अर्थशास्त्र)	T	6	5	30	70	100
		Com 220	Specialized Accounting (विशिष्टतकृत लेखांकन)	T	6	5	30	70	100
		Com 230	Tax Planning and Management (कर नियोजन एवं प्रबंध)	T	6	5	30	70	100
		Com 240	Advanced Statistics (उच्चतर सांख्यिकी)	T	6	5	30	70	100
		Com 250	Business Laws (व्यावसायिक सन्नियम)	T	6	5	30	70	100
Semester-III	Core	Com 310	Accounting for Managerial Decision (प्रबंधकीय निर्णयों हेतु लेखांकन)	T	6	5	30	70	100
		Com 320	Advanced Cost Accounting (उच्चतर लागत लेखांकन)	T	6	5	30	70	100
		Com 330	Research Methodology (शोध प्रविधि)	T	6	5	30	70	100
	Elective Paper – I Select any one optional group A/B/C/D (Specialization)	Com A- 341	Principles of Marketing (विपणन के सिद्धांत)	T	6	5	30	70	100
		Com B-342	Financial Management (वित्तीय प्रबंध)	T	6	5	30	70	100
		Com C-343	Banking Practices (बैंकिंग व्यवहार)	T	6	5	30	70	100
		Com D-344	Direct Tax in India (भारत में प्रत्यक्ष कर)	T	6	5	30	70	100

	Elective Paper – II As per pre-selected group A/B/C/D (Specialization)	Com A-351	Advertisement & Sales Management (विज्ञापन एवं विक्रय प्रबंध)	T	6	5	30	70	100
		Com B-352	Personnel Management (कार्मिक प्रबंध)	T	6	5	30	70	100
		Com C-353	Banking Institution in India (भारत में बैंकिंग संस्थाएं)	T	6	5	30	70	100
		Com D-354	Integrated Goods & Services Tax (एकीकृत वस्तु एवं सेवा कर)	T	6	5	30	70	100
Semester-IV	Core	Com 410	Management Concept (प्रबंध की अवधारणा)	T	6	5	30	70	100
		Com 420	Organizational Behavior (संगठनात्मक व्यवहार)	T	6	5	30	70	100
		Com 430	Dissertation/Project Report (लघु शोध प्रबंध /प्रयोजना कार्य का प्रतिवेदन)	P	6	5	50	50	100
	Elective Paper – III As per pre-selected group A/B/C/D (Specialization)	Com A-441	Marketing Research (विपणन अनुसन्धान)	T	6	5	30	70	100
		Com B-442	Production Management (उत्पादन प्रबंध)	T	6	5	30	70	100
		Com C-443	Life Insurance (जीवन बीमा)	T	6	5	30	70	100
		Com D-444	Accounting in Service Sectors (सेवा के क्षेत्र में लेखांकन)	T	6	5	30	70	100
	Elective Paper – IV As per pre-selected group A/B/C/D (Specialization)	Com A-451	International Marketing (अंतरराष्ट्रीय विपणन)	T	6	5	30	70	100
		Com B- 452	Strategic Management (व्यूरचनात्मक प्रबंध)	T	6	5	30	70	100
		Com C- 453	General Insurance (सामान्य बीमा)	T	6	5	30	70	100
		Com D-454	Accounting Methods (लेखांकन पद्धतिया)	T	6	5	30	70	100

Important Note -

1. All question papers in the first and second semesters of M.Com. will be compulsory. There will be no provision for optional question papers in the aforementioned examinations.
2. In the third semester of M.Com. students select any one optional group form (A), (B), (C), or (D)—and attempt paper I & II in third semester and Paper III & IV in fourth semester of pre-selected specialization group.

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3. All question papers will consist of a written examination 70 marks and an internal assessment worth 30 marks.

   Out of 30 marks allocated for internal assessment for each paper:
   - 15 marks are to be assigned for class test.
   - 10 marks are to be assigned for assignment/ seminar presentation.
   - 05 marks are to be assigned for attendance.

     The marks for attendance shall be as follows:

(i)	More than 75% but less than 80%	1 mark
(ii)	80% or more but less than 85%	2 marks
(iii)	85% or more but less than 90%	3 marks
(iv)	90% or more but less than 95%	4 marks
(v)	95% and above	5 marks

4. Passing criteria and reappearance of a candidate as per Revised Regulation No. 149
   a) A candidate shall be declared to have passed in each theory paper/ practical, if he/she secure note less 40% of marks (the internal evaluation and the external evaluation put together), provided he/she secures a minimum of 40% of marks secured in the external examination.
   b) However, a candidate who has secured the minimum marks to pass in each paper but has not secured the minimum marks to pass in aggregate will reappear in any two of the theory paper/s of his choice in the concerned semester in order to secure the minimum marks prescribed to pass the semester in aggregate.
5. The candidates who have joined the PG Programme in School of Studies commerce (University Teaching Department), shall undergo Course in "**Indian Knowledge System**", **Internship/Equivalent Training Programme** and **Skill Enhancement Course/Value Added Course** (only qualifying in nature) in Semester I, II & III respectively.
6. The Candidate who joined the student admitted in the affiliated College of Pt.RSU shall undergo Course in "**Internship/Equivalent Training Programme**" in Semester II.
7. Internship/Equivalent Training Programme total 30 Hrs (2 Credit Course) after examination of 2nd semester. All rules and regulation will be followed as per the guideline of Pt. RSU.
8. **Dissertation/Project Report to be submitted at the end of the 4th semester will be valued by an external examiner appointment by the University. The Dissertation/Project Report shall be evaluated in two stages viz,**

   1. Evaluation of Dissertation/Project Report ;50 marks
   2. Conduct of Viva-voce; 50marks

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Course on Indian Knowledge System:(Offered to the PG students of SoS in Commerce)

Semester	Course code	Course Title	Course Type (T/P)	Hrs/ Week	Credits	Marks		
						CIA	ESE	Total
I	Com 160	Indian Knowledge system	T	4	2	30	70	100

Skill Enhancement/Value Added Courses :(Offered to the PG students of SoS in Commerce)

Semester	Course code	Course Title	Course Type (T/P)	Hrs/ Week	Credits	Marks		
						CIA	ESE	Total
III	Com 360	Fundamental of Tally, MS office, MS Excel	T/P	4	2	30	70	100

Optional Specialization

Group	Paper
Optional Group (A)	Marketing
Optional Group (B)	Management
Optional Group (C)	Banking and Insurance
Optional Group (D)	Taxation and Accounting

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Optional Group (A) विपणन (Marketing)			
Course Code	**Course Name**	**Marks**	**Paper Code**
Paper-A I	Principle of Marketing (विपणन के सिद्धांत)	70+30	ComA-341
Paper-A II	Advertising & Sales Management (विज्ञापन एवं विक्रय प्रबंध)	70+30	ComA-351
Paper-A III	Marketing Research (विपणन अनुसन्धान)	70+30	ComA-441
Paper-A IV	International Marketing (अंतरराष्ट्रीय विपणन)	70+30	ComA-451
Optional Group - (B) प्रबंध (Management)			
Course Code	**Course Name**	**Marks**	**Paper Code**
Paper-B I	Financial Management (वित्तीय प्रबंध)	70+30	ComB-342
Paper-B II	Personnel Management (कार्मिक प्रबंध)	70+30	ComB-352
Paper-B III	Production Management (उत्पादन प्रबंध)	70+30	ComB-442
Paper-B IV	Strategic Management (व्यूरचनात्मक प्रबंध)	70+30	ComB-452
Optional Group - (C) बैंकिंग एवं बीमा (Banking and Insurance)			
Course Code	**Course Name**	**Marks**	**Paper Code**
Paper-C I	Banking Practices (वित्तीय प्रबंध)	70+30	ComC-343
Paper-C II	Banking Institution in India (भारत में बैंकिंग संस्थाएं)	70+30	ComC-353
Paper-C III	Life Insurance (जीवन बीमा)	70+30	ComC-443
Paper-C IV	General Insurance (सामान्य बीमा)	70+30	ComC-453
Optional Group - (D) करा रोपण एवं लेखांकन (Taxation and Accounting)			
Course Code	**Course Name**	**Marks**	**Paper Code**
Paper-D I	Direct Tax in India (भारत में प्रत्यक्ष कर)	70+30	ComD-344
Paper-D II	Integrated Goods & Service Tax (एकीकृत वस्तु एवं सेवा कर)	70+30	ComD-354
Paper-D III	Accounting in Service Sector (सेवा के क्षेत्र में लेखांकन)	70+30	ComD-444
Paper-D IV	Accounting Methods (लेखांकन पद्धतिया)	70+30	ComD-454

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Programme Articulation Matrix: Following matrix depicts the correlation between all the courses of the Programme and Programme Outcomes.

Course Code	Pos											POS			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
Com 110	✓	✓	X	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓	✓
Com 120	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 130	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 140	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 150	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 210	✓	✓	X	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓	✓
Com 220	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 230	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 240	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 250	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 310	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 320	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 330	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com A-341	✓	✓	X	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓	✓
Com B-342	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com C-343	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com D-344	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com A-351	✓	✓	X	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓	✓
Com B-352	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com C-353	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com D-354	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 410	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 420	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com 430	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com A-441	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com B-442	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com C-443	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com D-444	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com A-451	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com B-452	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com C-453	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Com D-454	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
No. of Courses Mapping	32	32	28	32	32	32	32	32	32	32	28	32	32	32	32

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M. Com. Ist Semester (Compulsory Papers)

Paper	Course Name	Marks	Paper Code
Paper - I	Managerial Economics (प्रबंधकीय अर्थशास्त्र)	70+30	Com 110
Paper-II	Advanced Accounting (वृहत/उच्चतर लेखांकन)	70+30	Com 120
Paper-III	Income Tax Law and Accounts (आयकर विधान एवं लेखे)	70+30	Com 130
Paper-IV	Statistical Analysis (सांख्यिकीय विश्लेषण)	70+30	Com 140
Paper-V	Corporate Legal Framework (निगमित विधि संरचना)	70+30	Com 150

M.com. Semester-I

Program	Subject	Year	Semester
M.Com	Commerce	1	I
Course Code	**Course Title**		**Course Type**
Com 110	**Managerial Economics**		Core
Credit	**Hours Per Week (L-T-P)**		
	L	**T**	**P**
5	5	1	--
Maximum Marks	**CIA**		**ESE**
100	30		70

Learning Objective- This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO 1	Acquires the knowledge of basic tools and economic theory and its application in managerial roles.	U
CO2	Explain different theories of managerial economics in managerial decision.	U
CO3	Analyze demand and supply forces and their effect on pricing	An
CO4	Apply consumer choice theories and demand estimation techniques in decision making	Ap
CO5	Utilize production functions and economics of skill for optimal production decision.	Ap

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CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com110															
CO \ PO	POs										PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	–	2	3	2	3	3	3	2	–	2	3	3	2
CO2	3	2	–	2	3	2	3	3	3	2	–	2	2	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	3	3	2
CO4	3	2	3	3	3	3	3	3	3	2	2	2	2	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	3	3	2
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Nature and Scope of Managerial Economics: Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.	15	1
2	Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle. Equi-marginal principle.	15	2
3	Demand Analysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand-its meaning and importance, Price elasticity; income elasticity and cross elasticity; Using elasticity in managerial decisions.	15	3
4	Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting tech. technique.	15	4
5	Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale; Estimation of production function.	15	5

Reading: -

- M. Mithani "Managerial Economics Theory and Applications", Himalaya Publication
- Peterson and Lewis "Managerial Economic" Prentice Hall of India
- Geetika "Managerial Economics" Tata McGraw Hills
- Froeb, "Managerial Economics" Cengage Learning
- Thomas Christopher R. and Maurice S. Charles, 8th Edition "Managerial Economics – Concepts and Applications"
- Shapiro "Macro Economics" Galgotia Publications
- H. L Ahuja "Advanced Economic Analysis" S. Chand & Co. Ltd
- Goel Dean "Managerial Economics" Practice Hall of India Pvt. Ltd.

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- K.K. Dewett "Modern Economic Theory", S. Chand Publication
- R K Lekhi, Jasvir Singh "Business Economics"
- P L Mehta "Managerial Economics: Analysis, Problem and Cases"
- P M Meera Mohiadeen "Managerial Economics"
- Robert Graham "Managerial Economics for Dummies"
- Dr. Saroj Kumar "Managerial Economics"
- डॉ. सिन्हा एवं पाठक "प्रबंधकीय अर्थशास्त्र"
- डॉ. एम. एल. शर्मा, डॉ. बी. के. केजरीवाल, डॉ. अनुपम अग्रवाल " प्रबंधकीय अर्थशास्त्र"
- टी. आर. जैन एवं एल. एम. गुप्ता " प्रबंधकीय अर्थशास्त्र"

M.com. Semester-I

Program	Subject	Year	Semester
M.Com	Commerce	1	I
Course Code	**Course Title**		**Course Type**
Com 120	**Advanced Accounting**		Core
Credit	**Hours Per Week (L-T-P)**		
	L	**T**	**P**
5	5	1	--
Maximum Marks	**CIA**		**ESE**
100	30		70

Learning Objective- The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling' accounting adjustments.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO1	Understand and apply accounting principle for shares debentures issue forfeiture and redemption.	Ap
CO2	Proficiently prepare and analyze comprehensive financial statements for companies.	Ap
CO3	Calibrate the procedure involved in amalgamation and absorption of companies.	An
CO4	Understand the accounting implications in group structure and proficiently prepare consolidated financial statement	Ap
CO5	Understand and apply legal and accounting procedure in company liquidation including accurate preparation of liquidation.	Ap

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com120															
PO	POs										PSO				
CO	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	3	2	2	3	2	3	2
CO2	3	3	2	2	3	2	3	3	3	2	2	3	1	3	1
CO3	3	3	3	2	3	2	3	3	3	2	2	3	2	3	2
CO4	3	3	3	3	3	3	3	3	3	2	2	3	1	3	1
CO5	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Accounting for issue, Forfeited and redemption of shares and debentures.	15	1
2	Final accounts and financial statements of companies.	15	2
3	Accounting issues relative to amalgamation and reconstruction of companies.	15	3
4	Accounting for holding and subsidiary companies.	15	4
5	Accounts relating to Liquidation of companies.	15	5

Reading: -

- Dr. Singh, Khaware & Chauhan "Corporate Accounting";
- R L Gupta, M. Radhas "Advanced Accountancy"
- Dr. S C Jain "Advanced Accountancy"
- Beams, F.A "Advanced Accounting"., Prentice Hall, New Jersey
- Engler, C.L.A Bernstein and K.R. Lambert "Advanced Accounting"
- Maheshwari, S.N., "Advanced Accountancy - Vol. II" Vikas Publishing House, New Delhi
- Monga, J.R., "Advanced Financial Accounting" Mayoor Paperbacks, Noida
- Narayanaswamy, R., Prentice Hall of India, Delhi "Financial Accounting: A Managerial Perspective"
- Pickles and Dunkerley "Accountancy"
- Wilson "Company Accounts"
- R.R. Gupta "Advanced Accounting"
- S.M. Shukla "Advanced Accounting"
- Shukla and Grewal "Advanced Accounting"
- H. Chakravarty "Advanced Accounts"
- Dr. Shukla &Agrawal "Advanced Accountancy"
- Dr. S.S. Gupta "Advanced Accounts"
- Dr. Karim, Dr. Khanuja & Prof. Mehta "Advanced Accounting"
- डॉ. संजय मेहता एवं प्रो.मुकेश ब्रह्म भट्ट "उन्नत लेखांकन"
- डॉ. राजेंद्र शर्मा "उन्नत लेखांकन"

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M.com. Semester-I

Program	Subject	Year	Semester
M.Com	Commerce	1	I
Course Code	**Course Title**		**Course Type**
Com 130	**Income Tax Law and Accounts**		Core
Credit	**Hours Per Week (L-T-P)**		
	L	**T**	**P**
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective- The objective of this course is to help student understand and conceptual framework of Income tax.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO1	Gain insight into the key provisions of the Indian Income Tax Act, including essential definitions and exemptions.	U
CO2	Learn to calculate taxable income derived from salary sources and property ownership under the purview of income tax regulations.	Ap
CO3	Learn to calculate taxable income and understand depreciation, development allowance, and deductions across different income sources.	Ap
CO4	Understand loss set-off, carry forward rules, and deductions for individuals and Hindu Undivided Families.	U
CO5	Comprehend appeal processes, legal consequences, and roles of tax authorities	U

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com130

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	2	3	2	1	3	1
CO2	3	2	3	2	3	2	3	3	3	2	3	3	2	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	1	3	1
CO4	3	2	3	3	3	3	3	3	3	2	2	3	2	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	1

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

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(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	**Law relating to Income tax**: Brief study of the main provisions of the Indian Income Tax Act. Important definitions. Income exempted from tax, Residence and Tax liability.	15	1
2	**Calculation of taxable income under the head**: Salary and House property.	15	2
3	**Depreciation and Development allowance, Calculation of taxable Income under the head:** Business and Profession, capital gains, income from other sources.	15	3
4	Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an Individual and Hindu Undivided Families.	15	4
5	Appeals & Revisions Reference of High Court and Supreme court, offences & penalties, Income tax authorities.	15	5

Reading: -

- Dr Mittal, Preeti Rani Dr. Bansal, Anshika "Income Tax Law &Accounts". Publisher: Sultan Chand & Sons
- Dr. Umesh Sharma and Prof. Dr. Sanjeev Sharma "Income Tax Law and Accounts", 64th edition
- Dr. R K Jain "Income Tax Planning and Management"
- Dr. Mukherjee, Jain and Tyagi "Income Tax Law and Account"
- Dr. Nitin Laxman Ghorpade, Dr. Narshing, Subhash Giri, Dr. Ajinath Maruti Doke, Ramesh Bapupatil Nagare "Income Tax Law and Accounts"
- Dr. H C Mehrotra, Dr. S P Goyal "Income Tax"
- ShriPal Saklecha "Income Tax
- Dr. A. P Philip "Income Tax Law and Practice"

M.com. Semester-I

Program	Subject	Year	Semester
M.Com	Commerce	1	I
Course Code	Course Title		Course Type
Com 140	**Statistical Analysis**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--
Maximum Marks	CIA		ESE
100	30		70

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Learning Objective-The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO 1	Define key terms, grasp their significance, and master methods for organizing data effectively.	U
CO2	Understand primary and secondary data sources, and acquire proficiency in various data collection techniques.	U
CO3	Calculate measures of dispersion, comprehend correlation methods, and apply regression analysis to analyze variable relationships.	Ap
CO4	Gain a thorough understanding of probability concepts and apply different probability models effectively.	Ap
CO5	explore various probability distributions, their characteristics, and practical applications.	An

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com140

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	2	2	3	2	3	2	3	2		2	3	2	2	3	3
CO2	2	2	3	2	3	2	3	2	3	2	3	3	3	3	3
CO3	3	2	3	2	3	2	3	2	3	2	3	2	2	3	3
CO4	3	2	3	3	3	3	3	2	3	2	3	3	3	3	3
CO5	3	2	3	2	3	2	3	2	3	2	3	3	2	3	3

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Statistics -Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations., Classification & Tabulation	15	1
2	Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources of Secondary data.	15	2
3	Dispersion, Co-efficient of variance and skewness, correlation - Karl- Pearsons and spearman's ranking method and Regression analysis, Two variables case.	15	3
4	Probability Theory: Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.	15	4

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5	Probability Distributions Binomial, poison and Normal Distributions, Their characteristics and applications	15	5

Reading: -

- Dr. B.N. Gupta: "Statistical Analysis" (SBPD Publications)
- Dr. S.M. Shukla, Dr. K.L. Gupta: "Statistical Analysis"
- Dr. S M Shukla "Advanced Statistical Analysis"
- R Lyman Ott, Micheal. T. Longnecker "An Introduction to Statistical Methods and Data Analysis"
- S C Gupta "Fundamentals of Statistics"
- Allen L. Edwards "Statistical Analysis"
- Richard A. Johnson, Dean W. Wichern "Applied Multivariate Statistical Analysis"
- T R Jain, S C Aggarwal "Statistical Analysis
- डॉ. शुक्ला एवं सहाय "सांख्यिकीय विश्लेषण"

M.com. Semester-I

Program	Subject	Year	Semester
M.Com	Commerce	1	I
Course Code	Course Title		Course Type
Com 150	**Corporate Legal Framework**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--
Maximum Marks	CIA		ESE
100	30		70

Learning Objective-The Objective of this course is providing knowledge of relevant provisions of various laws influencing business operations.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO1	Understand Act provisions, company types, and key documents like Memorandum of Association.	U
CO2	Understand about company meetings, resolutions, managerial roles, and winding-up processes.	U
CO3	Understand negotiable instruments, negotiation principles.	U
CO4	Master cheque endorsement, crossing, and presentation, and understand the legal procedures involved.	Ap
CO5	Explore SEBI Act, 1992 objectives, and its impact on security markets.	U

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CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com150															
CO \ PO	POs										PSO				
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	2	2	3	2	2	3	3	2	1	3	1	3	2	3	2
CO2	2	2	3	2	2	3	3	2	1	3	1	2	2	3	2
CO3	3	2	3	2	2	3	3	2	1	3	1	3	2	3	2
CO4	3	2	3	2	2	3	3	2	1	3	1	2	2	3	2
CO5	3	2	3	2	2	3	3	2	1	3	1	3	2	3	2
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	The Indian Companies Act, 2013 (Relevant Provisions) (as amended): Definition, types of companies, Memorandum of association, Articles of. Association, Prospectus, Share capital and membership.	15	1
2	Meetings and resolutions - Company management, Managerial remuneration, Winding up and dissolution of companies.	15	2
3	The Negotiable Instruments Act, 1881(as amended): Definition, types of negotiable instruments, Negotiation, Holder and holder in due course, payment in due course.	15	3
4	Endorsement and crossing of cheque, Presentation of negotiable instruments.	15	4
5	SEBI Act.1992 (as amended): Function and Role of SEBI in controlling security market. Security market- meaning, Characteristics, importance types and Functions of security market, important participants of security market	15	5

CO-PO/PSO Mapping for the course:

Reading: -

- Dr. Shaha and Agrawal "Corporate Law"
- Dr. B.K. Singh and Dr. A. Tiwari "Corporate Legal Framework"
- Sukhpreet Kaur "Corporate Legal Framework"
- Dr. Vipul Patel and Dr. Deepti Verma "Corporate Legal Framework"
- N K Jain" Corporate Legal Framework"
- Dr. O P Gupta "Corporate Legal Framework
- डॉ. विष्णोई और साहा " निगमित विधि संरचना"
- डॉ. राजेंद्र शर्मा और साहा " निगमीय वैधानिक रुपरेखा"

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M.com. Semester-I (Additional subject)

Program	Subject	Year	Semester
M.Com	Commerce	1	I
Course Code	Course Title		Course Type
Com 160	**Indian knowledge system**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
2	2	--	--
Maximum Marks	CIA		ESE
100	30		70

Learning Objective-Students will understand the historical and contemporary practices of Indian commerce, including traditional trade systems, indigenous economic principles, and their application in modern business environments.

(a) Course Outcome (CO) on the successful completion of the course, the student will be able to

S. No.	Course outcome	CL
CO1	Understand India's business heritage and core values, comparing ancient and modern systems.	U
CO2	Develop ethical decision-making skills influenced by Indian cultural norms.	Ap
CO3	Apply traditional Indian principles effectively in modern business management.	Ap
CO4	Explore depictions of Indian culture in business literature across various mediums.	An
CO5	Understand the impact of Indian business traditions on social welfare and economic prosperity.	U

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Foundational Examination of Business Studies: Understanding of India's business tradition and its core values. Comparative study of ancient and contemporary business systems.	15	1
2	Business Ethics and Indian Culture: Importance of ethics and values in business practices. Study of the influence of Indian culture and civilization on business transactions.	15	2
3	Business Management and Indian Principles: Contribution of Indian principles to business management. Study of the	15	3

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	uniqueness of tradition and formal practices.		
4	Business Literature and Indian Culture: -Representation of Indian culture and traditions in business literature. Study of the influence of language, art, and culture in business domains.	15	4
5	Business Tradition and Social Prosperity: Social and economic significance of business traditions. Study of the contribution of Indian business traditions to social development and prosperity.	15	5

Reading: -

- Prof Seema S. Singha Dr. Shubhadeep Mukherjee Indian, Ethos Ethics and Management
- Jyoti Jain Ethics in Management and Indian Ethos
- Biswanath Ghosh Ethics in management and Indian Ethos
- P S R Murthy Indian culture, Values and professional ethics
- AC Fernando KP Muralidharan E K Satheesh Business ethics in Indian perspective
- Dr Pradeep Sinha, Dr Nitin Jhawar Dr Vikas barbate Dr Ajit thite Indian Ethos and business ethics
- Etiquettes Surendra Solanki, Josin Samuel, Abhijeet Indian business culture and Rajiv Desai Indian business culture

M. Com. IInd Semester (Compulsory Papers)

Paper	Course name	Marks	Course code
Paper – I	Business Economics (व्यावसायिक अर्थशास्त्र)	70+30	Com 210
Paper-II	Specialized Accounting (विशिष्टतकृत लेखांकन)	70+30	Com 220
Paper-III	Tax Planning and Management (कर नियोजन एवं प्रबंध)	70+30	Com 230
Paper-IV	Advanced Statistics (उच्चतर सांख्यिकी)	70+30	Com 240
Paper-V	Business Laws (व्यावसायिक सन्नियम)	70+30	Com 250
VI	Internship/Equivalent Training Programm (इंटर्नशिप/समतुल्य प्रशिक्षण कार्यक्रम)	50+50	Com 260

M.com. Semester-II

Program	Subject	Year	Semester
M.Com	Commerce	1	II
Course Code	Course Title		Course Type
Com 210	**Business Economics**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--
Maximum Marks	CIA		ESE

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100	30	70

Learning Objective-This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S. No.	Course outcome	CL
CO1	Understand cost theory and its application in economic analysis.	U
CO2	Analyze price determination in different market structures.	An
CO3	Apply various pricing methods in real-world scenarios.	Ap
CO4	Explain the nature and theories of business cycles.	U
CO5	Identify and analyze the effects of inflation on economies.	An

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com210

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	-	2	3	2	3	3	3	2	-	2	2	3	2
CO2	3	2	-	2	3	2	3	3	3	2	-	3	3	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	3	2
CO4	3	2	3	3	3	3	3	3	3	2	2	3	3	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	2

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b)Syllabus

Unit	Content	No. of Lectures	CO No.
1	Cost Theory and Estimation, economic value analysis, short and long run cost functions- their nature, shape and inter-relationship; Law of variable proportions; -Law of returns to scale.	15	1
2	Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly,	15	2
3	Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination; International price discrimination and dumping; Transfer pricing.	15	3
4	Business Cycles: Nature and phases of la business. Cycle; Theories of business cycles- psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.	15	4

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Unit	Content	No. of Lectures	CO No.
5	Inflation: Definition, Characteristics and types; Inflation in terms of demand pull and cost-push factors; Effects of inflation.	15	5

Reading: -

- Andrew Gillespie "Business Economics".
- Dr J. P. Mishra Business economics.
- Dr. V. C. Sinha Business Economics.
- Mukesh Kumar Business Economics.
- R K Lekhi, Jasvir Singh Business Economics.
- Dr H.L. Ahuja Business economics.
- Dr. Maheshwari& Sinha Business economics.
- Dr. Rajkumar prof. Kuldip Gupta Business economics Application & Analysis.
- Dr. Radha Business economics.
- Dr. D.D. Chaturvedi Dr. S.L. Gupta Business economics.

M.com. Semester-II

Program	Subject	Year	Semester
M.Com	Commerce	1	II
Course Code	Course Title		Course Type
Com 220	**Specialized Accounting**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--
Maximum Marks	CIA		ESE
100	30		70

Learning Objective

The objective of this course -is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S. No.	Course outcome	CL
CO1	Understand and apply accounting principles specific to general insurance companies.	U
CO2	Analyze and interpret financial statements of banking companies accurately.	An
CO3	Demonstrate proficiency in the Double Accounts System used by public utility concerns.	Ap
CO4	Effectively manage and account for royalties in various industries.	Ap

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CO5	Develop skills in managing and reporting investment accounts comprehensively.	Ap

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com220															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	3	2	2	2	2	3	2
CO2	3	3	2	2	3	2	3	3	3	2	2	1	2	3	2
CO3	3	3	3	2	3	2	3	3	3	2	2	2	2	3	2
CO4	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2
CO5	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Accounts of General Insurance Companies.	15	1
2	Accounts of Banking Companies.	15	2
3	Accounts of Public Utility concerns: Double Accounts System.	15	3
4	Royalty accounts.	15	4
5	Investment accounts.	15	5

Reading: -

- Dr. S M Shukla, Dr. K L Gupta Specialized Accounting.
- K L Narang, Simmi Agrawal, Monika Sehgal Specialized Accounting-
- Dr. S. K. Singh, Dr. R U Singh Specialized Accounting
- Dr. Vishal Saxena, Sachin Maheshwari Specialized Accounting.
- Dr. Shukla & Agrawal "Advanced Accountancy"
- डॉ. सिंह एवं मेहता "विशिष्टतकृत लेखांकन"
- डॉ. करीम खनूजा एवं मेहता " उच्चतर लेखांकन"
- जे. के. अग्रवाल एवं आर. के. अग्रवाल "वृहत लेखांकन"

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M.com. Semester-II

Program	Subject	Year	Semester
M.Com	Commerce	1	II
Course Code	Course Title		Course Type
Com 230	**Tax Planning and Management**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective –
at making students conversant with the concept of corporate tax planning and Indian tax laws, as also heir implications for corporate management.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S. No.	Course outcome	CL
CO 1	Proficient in calculating taxable income and firm/company taxes accurately.	Ap
CO2	Skillful in filing returns, facing assessments, and handling emergencies effectively.	Ap
CO3	Competent in strategic tax planning tailored to organizational characteristics.	An
CO4	Capable of optimizing tax implications related to capital and dividends.	Ap
CO5	Able to prepare accurate income tax returns with deductions accounted.	Ap

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com230

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	2	3	2	2	3	2
CO2	3	2	3	2	3	2	3	3	3	2	3	1	2	3	3
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	3	2
CO4	3	2	3	3	3	3	3	3	3	2	2	1	2	3	3
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	2

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

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(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Calculation of taxable Income and tax of Firm and Companies.	15	1
2	Return of Income, Provisional Regular, Expert and emergency assessment, Re-opening of assessment.	15	2
3	Concept of tax Planning Tax avoidance and tax evasions: Tax planning with reference of location, nature and form of organization of new	15	3
4	Tax planning to capital structure, decision dividend policy Inter corporate dividends and bonus shares.	15	4
5	Preparation of income Tax returns, Computation of Income tax, deduction at source; Advance payment of tax.	15	5

Reading: -

- Girish Ahuja and Ravi Gupta "Tax Planning and Management"
- Dr. H.C. Mehrotra Dr. S.P. Goyal Income Tax Law and Accounts

M.com. Semester-II

Program	Subject	Year	Semester
M.Com	Commerce	1	II
Course Code	Course Title		Course Type
Com 240	**Advanced Statistics**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--
Maximum Marks	CIA		ESE
100	30		70

Learning Objective – The objective of this course is to help student learn the application of statistical tools and techniques for decision making.

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S. No.	Course outcome	CL
CO 1	Optimal choices under uncertainty, maximizing expected profit.	Ap
CO2	Accurate parameter estimation, hypothesis testing skills developed.	Ap
CO3	Analyzing relationships, interpreting data patterns, association measurement techniques.	An
CO4	understand monitoring, improving process quality, using control charts, acceptance sampling.	U
CO5	Estimating values, predicting trends, using interpolation/extrapolation methods.	Ap

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CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com240

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	2	2	3	2	3	2	3	2	3	2	3	2	3	3	3
CO2	2	2	3	2	3	2	3	2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	2	3	2	3	2	3	2	3	3	3
CO4	3	2	3	3	3	3	3	2	3	2	3	2	3	3	3
CO5	3	2	3	2	3	2	3	2	3	2	3	2	3	3	3

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b)Syllabus

Unit	Content	No. of Lectures	CO No.
1	Statistical Decision Theory: Decision environment, expected profit under uncertainty and assigning probabilities and utility theory.	15	1
2	Statistical Estimations and Testory: Point and interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Sampling test: Z tests, T Tests & F Tests.	15	2
3	Association of Attributes: Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association (yule's method), Comparison of Actual and Expected frequency's & Illusory Association.	15	3
4	Analysis of Variance (ANOVA): Meaning, Assumption, Techniques of Analysis of Variance: One way and Two-way classification.	15	4
5	Interpolation and Extrapolation: Parabolic, Binomial, Newton and Lagrange method.	15	5

Reading: -

- Robert A. Stine Dean Foster Statistics for Business
- Dr. S.M. Shukla Dr. K.L. Gupta Advanced Statistics
- T.R. Jain &S.C. Agrawal Advanced Statistics.
- Dr. S. M. Shukla Dr. K.L. Gupta Advanced Statistics
- S. Mondal Advanced Analytical statics
- डॉ. एस. एम शुक्ल एवं डॉ. शिवपूजन सहाय “उच्च सांख्यिकी विश्लेषण”

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M.com. Semester-II

Program	Subject	Year	Semester
M.Com	Commerce	1	II
Course Code	Course Title		Course Type
Com 250	**Business Laws**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective - The Objective of this course is providing knowledge of relevant provisions of various laws influencing business operations.

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S. No.	Course outcome	CL
CO 1	Understand securities market regulation, investor protection, and SEBI's role.	U
CO2	Grasp competition law, its enforcement, and differences from past regulations.	U
CO3	Learn consumer rights, grievance redressal, and fair-trade practices.	U
CO4	Comprehend foreign exchange regulations, FEMA compliance, and penalty mechanisms.	U
CO5	Gain insight into global trade dynamics, WTO's role, and dispute resolution.	U

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com250

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	2	2	3	2	2	3	3	2	1	3	1	3	2	3	2
CO2	2	2	3	2	2	3	3	2	1	3	1	3	2	3	2
CO3	3	2	3	2	2	3	3	2	1	3	1	3	2	3	2
CO4	3	2	3	2	2	3	3	2	1	3	1	3	2	3	2
CO5	3	2	3	2	2	3	3	2	1	3	1	3	2	3	2

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b)Syllabus

Unit	Content	No. of Lectures	CO No.
1	SEBI Act-1992 (as amended): Organization, objectives, Functions rights and Power of SEBI.	15	1
2	Competition Act 2002 (as amended): Meaning, objectives, Provisions, Advantages, Competition Commission- Objective, Characteristics, Duties, Rights and Functions, Difference between MRTP and Competition Act.	15	2
3	Consumer Protection Act 2019 (as amended): Needs and objective of Act, Rights of consumers. Grievance redressal mechanism - District Forum, State Commission, National Commission.	15	3
4	FEMA Act 1999(as amended): Objectives, Regulation and Management of FEMA, Penalties and Appeal.	15	4
5	W.T.O.: Brief History of WTO, Objectives and Functions, Organization, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBS, Doha declaration, Dispute settlement system, TRIP and TRIMS.	15	5

Reading: -

- R.S.N. Pillai Bagavathi "Business Law"
- Priyanka Raychaudhuri "Business Law"
- D. Chandra Bose "Business Law"
- J. Jayasankar "Business Law"
- MC Kuchhal & Vivek Kuchhal "Business Law"
- Dr. G. K. Varshney "Business Law"
- Tejpal Sheth Business Law
- डॉ. एस. एम शुक्ल एवं डॉ. एस .पी सहाय "व्यापारिक सन्नियम"

M. Com. III[rd] Semester

Paper	Course Name	Marks	Course Code
Paper I (Core)	Accounting for managerial decision (प्रबंधकीय निर्णयों हेतु लेखांकन)	70+30	Com 310
Paper II (Core)	Advanced Cost Accounting (उच्चतर लागत लेखांकन)	70+30	Com 320
Paper III (Core)	Research Methodology (शोध प्रविधि)	70+30	Com 330
Elective Paper – I Select any one optional group A/B/C/D (Specialization)	Principles of Marketing (विपणन के सिद्धांत)	70+30	Com A -341
	Financial Management (वित्तीय प्रबंध)	70+30	Com B-342
	Banking Practices (बैंकिंग व्यवहार)	70+30	Com C-343
	Direct Tax in India (भारत में प्रत्यक्ष कर)	70+30	Com D-344
Elective Paper – II As per pre-selected group A/B/C/D (Specialization)	Advertisement & Sales Management (विज्ञापन एवं विक्रय प्रबंध)	70+30	Com A-351
	Personnel Management (कार्मिक प्रबंध)	70+30	Com B-352
	Banking Institution in India (भारत में बैंकिंग संस्थाएं)	70+30	Com C-353
	Integrated Goods & Services Tax (एकीकृत वस्तु एवं सेवा कर)	70+30	Com D-354

M.com. Semester-III

<table>
<tr><th>Program</th><th>Subject</th><th>Year</th><th>Semester</th></tr>
<tr><td>M.Com</td><td>Commerce</td><td>2</td><td>III</td></tr>
<tr><th>Course Code</th><th colspan="2">Course Title</th><th>Course Type</th></tr>
<tr><td>Com 310</td><td colspan="2">Accounting for Managerial Decisions</td><td>Core</td></tr>
<tr><th rowspan="2">Credit</th><th colspan="3">Hours Per Week (L-T-P)</th></tr>
<tr><th>L</th><th>T</th><th>P</th></tr>
<tr><td>5</td><td>5</td><td>1</td><td>--</td></tr>
</table>

Maximum Marks	CIA	ESE
100	30	70

Learning Objective-

The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to:

S.No.	Course outcome	CL
CO 1	Make decisions based on marginal costing and break-even analysis.	Ap
CO2	Apply ratio analysis techniques for financial statement analysis.	Ap
CO3	Use cash and fund flow analysis techniques for making financial decisions.	Ap
CO4	Understand the contemporary issues in management accounting to help management.	U
CO5	Assess the managerial reporting at different levels of management.	E

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com310

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	3	2	1	3	3	2	3
CO2	3	3	2	2	3	2	3	3	3	2	1	3	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	1	3	3	2	3
CO4	3	3	3	3	3	3	3	3	3	2	1	3	3	2	3
CO5	2	2	2	2	2	2	2	2	2	2	1	3	2	2	3

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Break-even-analysis; Assumptions and practical applications of break- even-analysis; cost volume profit analysis, Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.	15	1
2	Analyzing financial Statements: Method, objects and ratio analysis.	15	2
3	Fund flow analysis and Cash flow analysis.	15	3
4	Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and life cycle costing.	15	4
5	Reporting to Management: Objectives of reporting, reporting needs at different managerial levels, Types of, reports, modes of reporting, reporting at different levels of management.	15	5

Readings: -

- Anthony Robert N.: Management Accounting
- Gillet: Management and the account
- Willsmore: Business, Business Budget and Budgetary Control
- Rose U. Fahri: Higher Management Control
- Guthmann H.G.: The Analysis of financial Statement

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- Smith and Ashburn: Financial and Administrative Accountancy
- Manmohan A. Goyal: Management Accounting
- जे. के. अग्रवाल एवं आर. के. अग्रवाल "प्रबंधकीय लेखांकन"
- ए. पी. गुप्ता "प्रबंधकीय लेखांकन"
- एस. एन. माहेश्वरी "प्रबंध लेखांकन"
- पी. मिश्रा "प्रबंध लेखांकन"
- के. जी. गुप्ता. "प्रबंधकीय लेखांकन"
- एम. आर. अग्रवाल. "प्रबंधकीय लेखांकन"
- डॉ. बी. पी. अग्रवाल "प्रबंधकीय लेखाविधि"

M.com. Semester-III

Program	Subject	Year	Semester
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com 320	**Advanced Cost Accounting**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective- This course exposes the students to the basic concepts and the tools used in cost accounting.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to:

S.No.	Course outcome	CL
CO 1	Learn about the techniques of material cost control.	U
CO2	Compute and control the Labour and overhead cost.	Ap
CO3	Determine cost and profit under contract and operating costing.	Ap
CO4	Determine cost of product in manufacturing process.	Ap
CO5	Prepare budgets and examine budgetary control system.	Ap

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com320															
CO \ PO	POs										PSO				
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	1	1	2	2	2	2
CO2	3	2	3	2	3	2	3	3	3	1	1	2	2	2	2
CO3	3	2	3	2	3	2	3	3	3	1	1	2	2	2	2
CO4	3	2	3	3	3	3	3	3	3	1	1	2	2	2	2
CO5	2	2	3	2	2	2	2	2	3	1	1	2	2	2	2
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Introduction - Cost Analysis, concepts and classification, Materials control -Techniques of Materials control.	15	1
2	Labor cost Computation and control, Overheads Control and Accounting.	15	2
3	Job, Batch, Contract Costing and operating costing.	15	3
4	Process Costing, Joint products & By products costing. Uniform costing and Estimate costing.	15	4
5	Budgetary control - Importance of budgets in accounting. Nature of budgetary control, Organization for budgetary control preparation zero base budgeting, performance budgeting. Cash Budget, Production and sales Budget.	15	5

Reading: -

- M.C. Shukla, T.S. Grewal and S.C. Gupta Cost Accounting
- M.N. Arora Cost and Management Accounting
- Jawaharlal Cost Accounting
- V. Rajasekaran and R. Lalitha Cost Accounting
- Kalpesh Ashar Cost Accounting and Management
- B.S. Raman Cost Accounting
- Willsore "Business, Business Budget and Budgetary Control"
- एम. एल. अग्रवाल एवं डॉ. के. एल. गुप्ता " उच्चतर लागत लेखांकन"
- डॉ. बी. के मेहता " उच्चतर लागत लेखांकन"

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M.com. Semester-III

Program	Subject	Year	Semester
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com 330	**Research Methodology**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective- This course aims at providing students with an understanding of the Research Methodology.

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to:

S.No.	Course outcome	CL
CO1	Explain the fundamentals and scientific method of research.	U
CO2	Formulate and testing of hypothesis.	Ap
CO3	Select the research problem and Research Design.	Ap
CO4	Examine the sampling and data collection techniques.	Ap
CO5	Use statistical tools for data analysis and assess report writing.	Ap

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com330

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	2	2	3	2	3	3	3
CO2	3	3	2	2	3	2	3	3	2	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3	2	2	3	2	3	3	3
CO4	3	3	3	2	3	3	3	3	2	2	3	3	3	3	3
CO5	2	2	2	2	2	2	2	2	2	2	3	2	3	3	3

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

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(b)Syllabus

Unit	Content	No. of Lectures	CO No.
1	**Introduction to Research -** meaning, objective, nature, scope and significance of research, steps in research process, criteria of good research, type of research methods, research approaches. **Scientific method of research –** meaning, definition, characteristics, basic elements or steps in scientific method, limitation of scientific method.	15	1
2	**Research problem selection and identification:** Meaning, definition, Characteristics and sources of research problem, Identification and Interpretation of problem, The situation analysis and determination of field. How to select a problem area, 7 (seven)-Guiding principles in the choice of a topic. **Hypothesis in commerce research** - meaning, definition, characteristics, function, dimensions, sources, development, importance and types of hypotheses, formation of hypothesis, essential element of a good hypothesis, difficulties in formation of hypothesis, testing of hypothesis.	15	2
3	**Research design –** Meaning, definition, characteristics and objectives of research design, subject matter of research design, steps of research design **Type of research design:** Exploratory, Descriptive research, Experimental research design. **Deduction and induction methods** - Meaning, merits and demerits of deduction and induction Method, Distinguish between deduction and induction method.	15	3
4	**Planning and Organizing the Research –** Meaning, definition, importance of data collection, types of data sources, features, importance and limitations of data, **Techniques of data collection** - Questionnaire, Interview schedule. **Sampling** - meaning, definition and characteristic of sampling, essential concepts of sampling, planning, type of sampling, merits and demerits of sampling, problem of sampling and solutions.	15	4
5	**Scaling Techniques** - Meaning, Characteristics and need of scaling, some general problem of scaling, measurement in social science, function of measurement, **processing the data** - Editing, Coding. Tabulation. **Analysis, interpretation, presentation** - meaning, definition and types of analysis, procedure of analysis, basic of analysis, analysis of variables, Interpretation and Presentation of data – meaning and technique of interpretation and presentation, precaution of interpretation and presentation. **Research report writing –** meaning, definition and types of research report writing, different steps in writing report, general principle of preparation of report, structure of report, language and	15	5

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	style of report, publication of report, precaution for writing research reports.		

Reading: -

- Pankaj Madan, Vageesh Paliwal, Rahul Bhardwaj Global Vision Publishing House, New-Delhi
- B. L. Kothari, Research Methodology-Tools and Techniques ABD Publishers, Jaipur, India.
- Krishnaswami O R and Ranganatham M, Methodology of Research in Social Sciences, HPH.
- M.N. Borse Research Methodology—Modern, Methods & New Techniques
- Jai Narain Sharma Research Methodology-The Discipline and its Dimensions.
- S. N. Murthy and U. Bhojanna Business Research Methods
- A. K. P. C. Swain A Text Book of Research Methodology
- Pamela S. S. Business Research Methods
- R. Panneerselvam Research Methodology
- सी. आर. कोठारी "शोध पद्धति"
- लक्ष्मी नारायण कोठारी " रिसर्च मैथडोलाजी"
- प्रो. हरिद्वार शुक्ल " शोध पद्धति शास्त्र विधियाँ व तकनीकें"
- वीरेन्द्र प्रकाश शर्मा " रिसर्च मैथडोलाजी"
- विनायक त्रिपाठी "शोध प्रविधि अवधारणा एवं तकनीक"

M.com. Semester-III

Program	Subject	Year	Semester
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com A-341	**Principal of Marketing**		Elective Paper I
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective-- Acquiring a comprehensive understanding of marketing principles and practices to formulate strategic plans and execute successful marketing campaigns.

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(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO 1	Understand marketing concepts including the marketing mix and its application in real world scenarios.	U
CO2	Analyze markets dynamics and consumer behavior to develop effective market strategies.	An
CO3	Understand product development processes, branding strategies, and product lifecycle management.	U
CO4	Identify different pricing strategies and determine appropriate pricing strategies based on market conditions and product/service characteristics.	An
CO5	Implement efficient distribution channel management for effective physical distribution.	Ap

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com A-341

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	_	2	3	2	3	3	3	2	_	2	2	3	3
CO2	3	2	_	2	3	2	3	3	3	2	_	2	3	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3
CO4	3	2	3	3	3	3	3	3	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Introduction Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning an overview.	15	1
2	Market Analysis and Selection Marketing environment macro and micro components and their impact of marketing decisions: Market segmentation and positioning: Consumer behavior: Consumer versus organizational buyers: Consumer decision-making process.	15	2
3	Product Decisions Concept of a product: Classification of products: Major product decisions Product line and product mix: Branding: Packaging and labelling Product lifecycle strategic implications: new product development and consumer adoption process.	15	3
4	Pricing Decisions-Factors affecting price determination: Pricing policies and strategies; Discounts and rebates.	15	4
5	Distribution Channels and Physical Distribution Decisions Nature, functions, and types of distribution channels	15	5

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	Distribution channel intermediaries: Channel management decisions: Retailing and wholesaling. Physical Distribution Management.		

Reading: -

- Kotler Philip and Gary Armstrong Prafulla Agnihotri Principles of Marketing.
- Etzel, Michael J., Bruce J. Walker and William J. Stanton, Fundamentals of Marketing.
- Ramaswamy. V. S and NamakumariS: Marketing Management, MacMillan India, New Delhi.
- Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
- Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.
- Dr. Mrinal Kanti das & Dr. Soumya Mukharjee Principles of Marketing.
- Prof, Kavita Sharma & Dr, Swati Aggarwal Principles of Marketing.
- Dr, C.B. Gupta Principles of Marketing.
- Dr, N. Mishra Principles of Marketing.
- डॉ. एस. सी. जैन "विपणन के सिद्धांत"
- डॉ. एफ. सी. शर्मा "विपणन प्रबंध"
- डॉ. आर. सी. अग्रवाल " विपणन के सिद्धांत एवं कार्य"

M.com. Semester-III

Program	Subject	Year	Semester
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com B-342	**Financial Management**		Elective Paper I
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective-The objective of this course is to help students of understand the conceptual framework of financial management, and is applications under various environmental constraints.

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO 1	Master financial concepts and investment evaluation methods for assessing profitability and risk of investment opportunities effectively.	Ap
CO2	Compute cost of capital, analyze leverage effects, and evaluate capital	An

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	structure theories to optimize financial performance.	
CO3	Assess financial plans, understand dividend policies, and analyze corporate dividend behavior for maximizing shareholder wealth.	E
CO4	Apply dividend models, understand policy relevance, and assess stability in dividend payments for informed financial decision-making.	Ap
CO5	Manage working capital efficiently by estimating requirements and evaluating financing options to ensure operational liquidity and financial stability.	Ap

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com B-342															
CO \ PO	POs										PSO				
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	3	2	1	3	3	2	3
CO2	3	3	2	2	3	2	3	3	3	2	1	3	2	2	2
CO3	3	3	3	2	3	2	3	3	3	2	1	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	2	1	3	3	2	2
CO5	2	2	2	2	2	2	2	2	2	2	1	3	2	2	3
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	**Financial Management:** Meaning, nature and scope of finance; Finance functions investment, financing and dividend decisions. **Capital Budgeting:** Nature of investment decisions; Investment evaluation criteria net present value, internal rate of return. profitability index, payback period, accounting rate of return; NPV and IRR comparison Capital rationing: Risk analysis in capital budgeting.	15	1
2	**Cost of Capital:** Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings: Combined cost of capital (weighted): Cost of equity and CAPM.	15	2
3	**Operating and Financial Leverage**: Measurement of leverages: Effects of operating and financial leverage on profit; Analyzing alternate financial plans; Combined financial and operating leverage. **Capital structure Theories:** Traditional and M.M. hypotheses without taxes and with taxes, Determining capital structure in practice.	15	3

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4	**Dividend Policies:** Issues in dividend decisions, Walter's model. Gordon's model, M-M hypothesis, dividend and uncertainty. relevance of dividend; Dividend policy in practice: Forms of dividends: Stability in dividend policy: Corporate dividend behavior.	15	4
5	**Management of Working Capital:** Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital: Factoring services: Various committee reports on bank finance: Dimensions of working capital management. Management of cash, and inventory.	15	5

Reading: -

- I M Pandey | 24 February 2021; Financial Management: Theory & Practice | 11th Edition ·
- Prasanna Chandra Financial Management: Theory & Practice
- Sheeba Kapil Fundamentals of Financial Management Pearson Publications
- Khan and Jain Financial Management TATA Mc Graw Hill
- R.P. Rustagi Financial Management
- Dr. Mittal Dr. Agarwal Financial Management
- A. Vinod Financial Management.
- Dr. S.N. Maheshwari Financial Management.
- Ainapure Financial Management.
- डॉ. एफ. सी शर्मा एवं रचित मित्तल "वित्तीय प्रबंध"
- कुल श्रेष्ठ "वित्तीय प्रबंध"
- डॉ. एस. पी. गुप्ता " उच्च वित्तीय प्रबंध"
- एम. आर. अग्रवाल "वित्तीय प्रबंध"

M.com. Semester-III

Program	Subject	Year	Semester
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com C-343	**Banking Practices**		Elective Paper I
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective -This course enables the students to know the working of the Indian banking system.

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(a) Course Outcome (CO): On the successful completion of the course, the student will be able to:

S.No.	Course outcome	CL
CO 1	Describe fundamental concepts behind modern e- banking/ mobile banking technologies.	U
CO2	know to various types of Customer's Bank Accounts.	R
CO3	knowledge about to uses of Bank funds and important of liquidity.	U
CO4	Knowledge of bills, Crossing and endorsements of cheque.	U
CO5	Have an understanding about securities, Lian and Mortgage.	U

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com C-343

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	2	3	2	3	3	3
CO2	3	2	3	2	3	2	3	3	3	2	3	2	2	3	3
CO3	3	2	3	2	3	2	3	3	3	2	2	2	3	3	3
CO4	3	2	3	3	3	3	3	3	3	2	2	2	2	3	3
CO5	3	2	3	2	3	2	3	3	3	2	2	2	3	3	3

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Bank Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship, E-Banking, Mobile Banking & Green Banking system.	15	1
2	Accounts of Customers Various Customer's Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family. Limited Companies and Non-Trading Concern.	15	2
3	Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending. Types of loan, Interest Tax Act.	15	3
4	Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of bills, Vaghul Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.	15	4
5	Securities for Advances: General Principles. Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold. Silver, Bond and Debenture. Lien and Mortgage, Types of mortgages. hypothecation, pledge.	15	5

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Reading: -

- Sundaram and Varshney "Banking Theory, Law and Practice"
- Peter S. Rose and Sylvia C. Hudgins Bank Management and Financial Services"
- H.R. Machiraju "Indian Financial System"
- Dr. Uma rani PM, Mr. Biplab kumardey, Dr. R.S. Mishra, Dr. Pankaj Choudhury, Banking Principles Practice
- Shukhvindar Mishra Banking Law & practice
- Dr. O.P. Gupta Banking Law and practice in India

M.com. Semester-III

Program	Subject	Year	Semester
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com D-344	**Direct Tax in India**		Elective Paper I
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective-Understanding the legal framework and practical application of direct taxation laws in India.

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO 1	Know the basic concept, residential status and income tax act.	R
CO2	Compute of income tax with agricultural income.	Ap
CO3	Know the procedure of submission of income tax return.	R
CO4	Know the tax payment methods, refunds and adjustments.	R
CO5	Know the appeal process and settlement.	R

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

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CO-PO/PSO Mapping for the course:

Subject Code -Com D-344															
CO \ PO	POs										PSO				
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	2	3	2	2	3	3
CO2	3	2	3	2	3	2	3	3	3	2	3	3	2	3	3
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3
CO4	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3
"3" - Strong : "2" - Moderate : "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Basic Concepts and Definitions, Residential Status and Tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section - 80.	15	1
2	Computation of Tax Liabilities of Individual. Taxation on Agriculture Income.	15	2
3	Return of Income and Assessment, Various Types of Return, types of Assessment.	15	3
4	Advance payment of Tax, Tax Deducted at Source. Penalties and Prosecution, Refund of Excess Payment.	15	4
5	Income Tax Authorities. Appeal and Revisions. Settlement of cases.	15	5

Reading: -

- T.N. Manoharan and G. R. Hari "Direct Tax Laws"
- Vinod K. Singhania and Kapil Singhania "Direct Taxes Law and Practice"
- Taxman "Income Tax Act, 1961"
- G Sekar Direct tax
- CA Ravi Chhawchharia "Direct Tax law and International Taxation"
- Dr. Dewashish Mukherjee and Dr R. K. Tyagi "Income Tax Law & Practice"
- गिरीश आहूजा एवं रवि गुप्ता " भारतीय प्रत्यक्ष कर विधि"

M.com. Semester-III

Program	Subject	Year	Semester
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com A-351	Advertising and Sales Management		Elective Paper II
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

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Learning Objective- Understanding the principles and strategies for effective advertisement creation and sales management techniques.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO 1	Understand advertising role, Grasp advertising regulations and ethical considerations to ensure responsible advertising content and practices.	U
CO2	Draft effective advertising messages and select appropriate media.	C
CO3	Understand strategic management of advertising, including departmental functions, agency selection, budgeting, and assessing effectiveness.	U
CO4	comprehend the significance of personal selling, discern its variances from advertising and sales promotion, and grasp methods and procedures for effective personal selling.	U
CO5	comprehensive understanding of sales management, its objectives, and strategies	U

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com A-351

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	_	2	3	2	3	3	3	2	_	2	2	3	3
CO2	3	2	_	2	3	2	3	3	3	2	_	3	3	3	2
CO3	3	2	3	2	3	2	3	3	3	2	2	2	2	2	3
CO4	3	2	3	3	3	3	3	3	3	2	2	3	3	3	2
CO5	3	2	3	2	3	2	3	3	3	2	2	2	2	3	3

"3" - Strong : "2" - Moderate : "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Introduction: Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.	15	1
2	Pre-launch Advertising Decision: Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.	15	2
3	Promotional Management: Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.	15	3
4	Personal Selling: Meaning and Importance of Personal Selling. Difference between Personal Selling. Advertising and Sales Promotion. Methods and Procedure of Personal Selling.	15	4
5	Sales Management Concept of Sales Management. Objectives and	15	5

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	Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment Selection. Training, Compensation and Evaluation.		

Reading: -

- Rajeev Batra, John G. Myers, and David A. Aaker **"Advertising Management"**
- C.N. Sontakki **"Advertising & Sales Management"**
- Dr. Sreedhar P Nair Dr. Deepa Mathew **"Advertising Management"**
- Mukesh Trehan Ranju Trehan **"Advertising and Sales Management"**
- Sanjeev Dhawan **"Advertising and Sales Management"**
- Prerna Sharma & Naveen Nagpal **"Advertising and Sales Management"**
- डॉ. आर. एस. नौलखा " विज्ञापन एवं विक्रय प्रबंध"
- पी. एस रमानी " विज्ञापन एवं विक्रय प्रबंध"
- रामबाबू त्रिपाठी " विज्ञापन एवं विक्रय प्रबंधन के नवीनीकरण और प्रबंधन"
- बी. सी. राजगोपाल " विज्ञापन सिद्धांत और अभ्यास"
- डॉ. एस. सी. जैन " विज्ञापन एवं विक्रय प्रबंध"

M.com. Semester-III

Program	Subject	Year	Semester
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com B-352	**Personnel Management**		Elective Paper II
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

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Learning Objective-

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO 1	Understand the historical evolution, scope, and philosophy of personnel management and its relation to behavioral sciences.	U
CO2	Formulate effective personnel policies and procedures, and evaluate the structure and functions of the personnel department within an organization.	C
CO3	Develop proficiency in manpower planning, recruitment, selection, training, promotion, and turnover management.	Ap
CO4	Conduct efficient performance appraisals, establish discipline, and administer wage and salary systems effectively.	Ap
CO5	Design comprehensive fringe benefit programs, promote employee welfare, safety, and motivation within the organization.	C

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com B-352															
CO \ PO	POs											PSO			
	1	2		4	5	6	7	8	9	10	11	1	2	3	4
CO1	1	2	1	3	2	2	3	1	3	2	3	2	2	2	3
CO2	1	2	1	3	2	2	3	1	3	2	3	2	2	2	3
CO3	1	2	1	3	2	2	3	1	3	2	3	2	2	2	3
CO4	1	2	1	3	2	3	3	1	3	2	3	2	2	2	3
CO5	1	2	1	3	2	2	3	1	3	2	3	2	2	2	3
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning. Philosophy and Principles of personnel Management and its relation with behavioral sciences	15	1
2	Personnel policies, program's& procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.	15	2
3	Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism& Turnover.	15	3
4	Performance Appraisal and Merit Rating. Discipline. Job evaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.	15	4
5	Employees Fringe Benefits & Services - Safety. Health & Security Programme and welfare Motivation and Moral.	15	5
Reading: -			

- Dipak Kumar Bhattacharyya, Personnel Management: Principles and Practices"
- C.B. Mamoria, V.S.P. Rao Personnel Management Himalaya publishing House
- Rama shankar Yadav Human Resource Management.
- R.K. Satpathi, Personnel Management
- A.M. Sarma, Personnel& Human Resource Management
- P.C. Tripathi Personal Management & Industrial Relations
- डॉ. देवेन्द्र प्रताप नारायण सिंह. "कार्मिक प्रबंध"
- डॉ. कामेश्वर पंडित प्रीती रैना, "मानव संसाधन प्रबंध"

M.com. Semester-III

Program	Subject	Year	Semester
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com B-353	**Banking Institution in India**		Elective Paper II
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective:
This course enables the students to know the extend credit to individuals and businesses through loans and credit lines.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO 1	Analysis the Role and organization structure of Indian banking system.	An
CO2	Discuss the role of development banks.	U
CO3	Apply the impart knowledge about functions and power of Reserve Bank of India	Ap
CO4	To understand the Regulation of Indian Banking Act1949.	U
CO5	Identify the banking sector reforms.	R

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

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CO-PO/PSO Mapping for the course:

Subject Code -Com C-353															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	1	2	2	1	2	3	3	2	2	2	3	2
CO2	3	2	3	1	2	2	1	2	3	3	2	3	2	3	2
CO3	3	2	3	1	2	2	1	2	3	3	2	2	2	3	2
CO4	3	2	3	1	2	2	1	2	3	3	2	3	2	3	2
CO5	3	2	3	1	2	2	1	2	3	3	2	2	2	3	2

"3" - Strong : "2" - Moderate : "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Indian Banking System: Indigenous Bankers, Money Landers, Nationalization of commercial Bank and their Effects, Classification of Banking Institutions, Commercial Banks, Regional Rural Banks, Cooperative Banks.	15	1
2	Development Banking in India: IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.	15	2
3	R.B.I. Organization, function, Central Banking functions, Promotional functions. Control of credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.	15	3
4	Banking Regulation Act 1949 (as amended): Important features. Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances winding up of a Banking Company, Amalgamation of Banks.	15	4
5	Emerging trends in Banking Sector: Narasimha Committee Report. Committee on Banking Sector Reforms, Bridge Loan and Privatization of Banks and its impact.	15	5

Reading: -

- Varshney P.N., Banking Law &Practice, Sultan Chand & Sons
- Alka Mittal, Principles of Insurance and Risk Management
- Sheldon H.P: Practice and Law of Banking.
- Bedi. H.L: Theory and Practice of Banking.
- Maheshwari. S.N.: Banking Law and Practice.
- Gordon, Natrajan – Banking Law Theory and Practices: Himalaya Publishing House
- Varshney and Sundaram, Banking and financial system of India
- Sekar, Banking theory & practice
- Vasant Desai, Indian banking
- Dr. V.C. Sinha Banking Practices, SBPD Agra.
- Dr. V.C. Sinha Banking Institution in India,

M.com. Semester-III

Program	**Subject**	**Year**	**Semester**
M.Com	Commerce	2	III
Course Code	Course Title		Course Type
Com D-354	**Integrated Goods and Services Tax**		Elective Paper II
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--
Maximum Marks	CIA		ESE
100	30		70

Learning Objective-Mastering the application and implications of the Integrated Goods and Services Tax (GST) within the Indian taxation framework.

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	**Course outcome**	**CL**
CO 1	Know the GST Act, registration procedure including E-Billing.	R
CO2	Know the input tax credit using in E-Commerce.	R
CO3	Know the valuation and checking of accounting GST and judicial decision.	U
CO4	Know administration structure with legal procedure and compounding.	U
CO5	Know the business procedure of GST portal.	R

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com D-354															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	3	2	3	2	3	3	3	2	3	3	2	3	2
CO2	3	2	3	2	3	2	3	3	3	2	3	3	2	3	3
CO3	3	2	3	2	3	2	3	3	3	2	2	3	2	3	2
CO4	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	2	3	2	3	3	3	2	2	3	2	3	2
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

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(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Observation & Introduction of GST Act-2017 (as amended), Nature, Important Definitions, Levy and Collection of Tax, Taxation and Exemption of Tax, Registration Procedure, Meaning & Probability of Supply. List of Tax-free& Taxable Goods, E Billing.	15	1
2	Electronic Commerce (E-Commerce), Job Work, Inputs Tax Credits, Concept of Input Service Distributors in GST, Procedure of Returns & Checking of Inputs Tax Credit	15	2
3	Valuation & Checking of Accounting, Assessment of Tax in GST, Payable & Refunds, Demand & Recovery. Appeals & Amendment in GST, Advance Judicial Decisions, Composition Scheme, E Way Billing.	15	3
4	Organization& Administrative Structure, Settlement Commission, Appointment of Officer, Inspection, Searching, Confiscations (Seizure) & Arrest, Offences & Penalties, Prosecution &Compounding	15	4
5	Practical aspects of GST Act, Place of Services & Supply, Fronted Business Procedure on GST Portal, Miscellaneous Provisions.	15	5

Reading: -

- CA. Rajeev Khandelwal "Integrated Goods and Services Tax (IGST) - Law, Practice and Procedures
- V.S. Datey "Goods and Services Tax: Law and Practice"
- Abhishek A. Rastogi "GST in India: Law and Procedure"
- CA Arpit Haldia "GST Made Easy: Answer to All Your Queries on GST"
- R.G. Saha, S.K. Poddar, Shruti Prabhakar GST Law and Practice
- Anil Goyal Pranjal Goyal & Vaishali Goyal ABC of GST
- CA Pushpendra Sisodia Indirect Tax Law
- Dr. Abdul Karim R.K. Tayagi Goods & Services Tax
- Gauri Shankar Goods and Services Tax
- डॉ. एच. सी. मेहरोत्रा एवं प्रो. वी. पी. अग्रवाल "माल और सेवाकर"

M.com. Semester-III (Value-Added Course)

Program	Subject		Year	Semester
M.Com	Commerce		2	III
Course Code	Course Title			Course Type
Com 360	**Fundamental of Tally, MS office, MS Excel**			Value-Added Course
Credit	Hours Per Week (L-T-P)			
	L		T	P
2	1		--	2
Maximum Marks	CIA			ESE
100	30			70

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(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S. No.	Course outcome	CL
CO1	Understand Tally basics and apply accounting principles.	U
CO2	Utilize advanced Tally features for inventory and payroll systems, Generate customized financial reporting and decision-making.	Ap
CO3	Create professional documents and Word formatting techniques.	C
CO4	Utilize advanced Word features, collaboration, and automation.	Ap
CO5	Master Excel essentials for data analysis and present data effectively.	Ap

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	**Introduction to Tally and Basic Accounting:** Introduction to Tally software and its features. - Understanding basic accounting principles and concepts. - Creating and managing company data in Tally. - Recording day-to-day transactions such as sales, purchases, and expenses.	6	1
2	**Advanced Tally Operations and Reporting:** Utilize advanced Tally features for Ledger & inventory: create, delete, update and transactions systems, Report generation.	6	2
3	**MS Word Fundamentals and Formatting:** Create & save documents and paragraph formatting, page breaks, page setup, printing, headers, and footers, comments, macros.	6	3
4	**Advanced MS Word Features and Management:** Utilize advanced Word features, collaboration, and mail merge, sort & filter, table spelling & grammar.	6	4
5	**MS Excel Essentials and Data Analysis:** spreadsheet basics, Data entry, table formatting, Formulas (text, date, number) and important functions for calculations, data analysis (Pivot table, and visualization, data validation, and conditional formatting. Creating charts, graphs, and pivot tables for data presentation and analysis.	6	5

Reading: -

- Shradha Singh, Navneet Mishra Tally ERP 9 (power of simplicity)
- Dr Abhishek Srivastava Advance accounting with Tally ERP 9
- Rakesh Sangwan Learn tally prime
- Susie H Vanhuss, Connie McMullan Ford Business application with Microsoft word advanced document processing
- Dr Vinod Walante MS word beginner to advance g

➢ Kenneth N Berk, Patrick Care Data analysis with Microsoft Excel ➢ Jinger L Simon Excel data analysis ➢ Robert deLevie Advance Excel for scientific data analysis ➢ John Dunn, Margaret Stewart Advance financial reporting and analysis

M. Com. IV Semester

Paper	Course Name	Marks	Course Code
Core	Management Concept (प्रबंध की अवधारणा)	**70+30**	Com 410
Core	Organizational Behaviour (संगठनात्मक व्यवहार)	**70+30**	Com 420
Core	Dissertation /Project Report (लघु शोध प्रबंध/प्रयोजना कार्य का प्रतिवेदन)	**50+50**	Com 430
Elective Paper – III As per pre-selected group A/B/C/D (Specialization)	Marketing Research (विपणन अनुसन्धान)	**70+30**	Com A-441
	Production Management (उत्पादन प्रबंध)	**70+30**	Com B-442
	Life Insurance (जीवन बीमा)	**70+30**	Com C-443
	Accounting in Service Sectors (सेवा के क्षेत्र में लेखांकन)	**70+30**	Com D-444
Elective Paper – IV As per pre-selected group A/B/C/D (Specialization)	International Marketing (अंतरराष्ट्रीय विपणन)	**70+30**	Com A-451
	Strategic Management (व्यूहरचनात्मक प्रबंध)	**70+30**	Com B- 452
	General Insurance (सामान्य बीमा)	**70+30**	Com C- 453
	Accounting Methods (लेखांकन पद्धतिया)	**70+30**	Com D-454

M.com. Semester-IV

Program	**Subject**	**Year**	**Semester**
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com 410	**Management Concept**		Core
Credit	Hours Per Week (L-T-P)		
	L	**T**	**P**
5	5	1	--
Maximum Marks	CIA	ESE	
100	30	70	

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Learning Objective-The Objective of this course is to help student understand and conceptual framework of management concept.

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to:

S.No.	Course outcome	CL
CO1	Understand and apply the management thoughts in current management practices.	U
CO2	Understand the function of management implemented in the organization.	U
CO3	Analyze the concept of staffing, directing, coordination and control.	An
CO4	Utilize motivation theories in the organization to achieve organization goals.	Ap
CO5	Identify and analyses the social process that impact on group development and performance.	An

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com 410															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	2	3	3	3	3	3	_	2	2	3	3
CO2	3	3	2	2	2	3	3	3	3	3	_	2	3	3	2
CO3	3	3	2	2	2	3	3	3	3	3	2	2	2	3	3
CO4	3	3	2	3	2	3	3	3	3	3	2	2	3	3	2
CO5	3	3	2	2	2	3	3	3	3	3	2	2	2	3	3
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Schools of Management Thought: Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory management; Functions of a manager.	15	1
2	Managerial Functions: Planning concept, significance, types; Organizing concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization.	15	2
3	Staffing; Directing; Coordinating; Control nature, process, and techniques.	15	3
4	Motivation: Process of motivation; Theories of motivation need hierarchy theory, theory X and theory Y, two factor theory. Alderfer's ERG theory, McClelland's learned need theory, Victor	15	4

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	Vroom's expectancy theory, Stacy Adams equity theory.		
5	Group Dynamics and Team Development Group Dynamics Definition and importance, types of groups, group formation. Group development, group composition, group performance factors: Principle-centered approach to team development.	15	5

Reading: -

- Dr. Mishra and Gupta Fundamentals of management
- Dr. Sharma and Malviya Business Organization and Management
- Dr. N. Mishra and O.P. Gupta Principles of Business Management
- S.P. Robins and Bhattacharya Essentials of Management
- B.P. Singh and A.K. Singh Essentials of Management
- Tim Hannagan Management Concept & Practices
- S.N. Chand Management Concept, Theory & Practices
- C.L. Chaturvedi Management Concept & Organizational Behavior
- डॉ. प्रियव्रत नारायण यादव " प्रबंध अवधारणा एवं संगठनात्मक व्यवहार"

M.com. Semester-IV

Program	**Subject**	**Year**	**Semester**
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com 420	**Organizational Behavior**		Core
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective
The Objective of this course is to help student understand and conceptual framework of organizational behavior.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to:

S.No.	Course outcome	CL
CO1	Explain the relationship between organization and its management.	U
CO2	Evaluate the impact of leadership styles on employee behavior.	E
CO3	Examine the causes, effects and Remedies of organizational conflict.	An
CO4	Identify and remove the barriers of effective communication.	Ap
CO5	Understand the concept of organizational development and change.	U

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CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com 420															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	2	3	1	2	3	3	3
CO2	3	3	2	2	3	2	3	3	2	3	1	2	3	3	3
CO3	3	3	2	2	3	2	3	3	2	3	2	2	3	3	2
CO4	3	3	2	3	3	2	3	3	2	3	2	2	3	3	2
CO5	3	3	2	2	3	2	3	3	2	3	2	2	3	3	3
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Organizational Behavior: concept and significance Relationship between management and organizational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality: Transactional analysis.	15	1
2	Leadership: Concept, Leadership Style, Theories-Trait theory, Behavioral theory, Fielder's contingency theory, Harsey and Blanchard's Situation theory, Maragerial grid, Likert's Four System of Leadership.	15	2
3	Organizational Conflict: Dynamics and management; Sources. Patterns, levels, and types of conflict: Traditional and modern approaches to conflict: Functional and difunctional organizational conflicts; Resolution of conflict.	15	3
4	Interpersonal and Organizational Communication: Concept of two-way communication: Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in communication.	15	4
5	Organizational Development Concept: Need for change. Resistance to change: Theories of planned change; Organizational diagnosis; Organizational Development intervention.	15	5

Reading: -

- S.P. Robins Organizational Behaviour
- Fred Luthans Organizational Behaviour -
- J.N. Jain and S.P. Singh Modern Organization Development and Change: Principle and Practices
- Niraj Kumar Organizational Behaviour: A new look - Management Process and Organizational Behaviour
- A.K. Singh and B.P. Singh Organizational Behaviour.
- Saurabh Agrawal Organizational Behaviour.
- Khushboo Pathak Organizational Behaviour

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M.com. Semester-IV

Program	Subject	Year	Semester
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com 430	**Dissertation/Project Report**		Core
Credit			
5			
Maximum Marks	Evaluation of Dissertation/Project Report		Viva-voce
100	50		50

Learning Objective-
"To equip students with advanced skills and knowledge in commerce fields, fostering critical thinking, analytical abilities, and practical application for professional success."

M.com. Semester-IV

Program	Subject	Year	Semester
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com A-441	**Marketing Research**		Elective paper III
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--
Maximum Marks	CIA		ESE
100	30		70

Learning Outcome – "Mastering the methodologies and tools to gather, analyze, and interpret data for enhancing strategic marketing decision-making".
(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO1	Acquire foundational knowledge of marketing research and information systems to inform strategic marketing decisions.	U
CO2	Develop proficiency in marketing research methodology and the formulation of effective research designs.	Ap
CO3	Learn about the organizational structure of marketing research and explore specialized applications within the field.	U

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CO4	Explore specialized marketing research techniques, including the study of consumer motivation.	U
CO5	Understand the planning and procedures of advertising research, along with techniques for conducting research on new products.	U

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com A-441														
CO \ PO	POs										PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	3	2	2	2	2	2	2	2	3	3
CO2	3	3	2	2	3	3	2	2	2	2	2	1	3	3	2
CO3	3	3	3	2	3	3	2	2	2	2	2	2	2	3	3
CO4	3	3	3	2	3	3	2	2	2	2	2	1	3	3	2
CO5	2	2	2	2	3	3	2	2	3	3	2	2	2	3	3

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	**Content**	**No. of Lectures**	**CO No.**
1	Marketing Research: An Introduction Marketing Decisions; Marketing Research and Information System.	15	11
2	Marketing Research Methodology, Research Design.	15	2
3	Organization of Marketing Research. Specialized areas of application of marketing research.	15	3
4	Specialized Techniques of Marketing Research. Motivation Research	15	4
5	Advertising Research: Planning and Procedure, New Product Research.	15	5

Reading: -

- Naresh K. Malhotra "Marketing Research: An Applied Orientation"
- David A. Aaker, V. Kumar, and George S. Day. "Marketing Research"
- William G. Zikmund and Barry J. Babin. "Essentials of Marketing Research"
- Dawn Iaco Bucci. "Marketing Research: Methodological Foundations" by
- Paul Hague, Nick Hague, and Carol-Ann Morgan. "Market Research in Practice
- Malhotra, N.K. and Dash, S. "Marketing Research"
- Boyd, Harper W. "Marketing Research: Text and Cases"
- G.C. Beri "Marketing Research"
- Tull Donald S., Hawkins Del. I "Marketing Research"
- Joseph F. Hair. Jr., David J. Ortinau, Dana E. Harrison "Essentials Of Marketing Research"
- Arora Rich, Mahankale Nitin R "Marketing Research".
- Singh Ranjit "Marketing Research"
- Mustafa A. "Marketing Research"
- Dr. Mittal and Agrawal "Marketing Research"

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- "डॉ. जया चावला "विपणन अनुसन्धान"
- डॉ. अवंती दीक्षित, शीतल जैन , डॉ. कुलदीप अग्निहोत्री "विपणन अनुसन्धान"

M.com. Semester-IV

Program	**Subject**	**Year**	**Semester**
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com B-442	**Production Management**		Elective paper III
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective – "Developing the knowledge and skills to effectively plan, organize, and control the processes involved in manufacturing goods or delivering services."

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	**Course outcome**	**CL**
CO1	Understand the fundamentals and challenges of production management, alongside various manufacturing systems.	U
CO2	Understand production planning, forecasting methods, project planning method, process planning tools and system for efficient decision-making.	U
CO3	Analyze factors influencing process design, plant location, and layout for optimal efficiency.	An
CO4	Acquire proficiency in work measurement, standards, and methods analysis to enhance productivity.	Ap
CO5	Develop competence in production control functions, including routing, scheduling, and quality control methodologies	Ap

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

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CO-PO/PSO Mapping for the course:

Subject Code -Com B-442

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	2	3	3	3	3	3	_	2	3	3	2
CO2	3	3	2	2	2	3	3	3	3	3	_	2	2	3	2
CO3	3	3	2	2	2	3	3	3	3	3	2	2	3	3	2
CO4	3	3	2	3	2	3	3	3	3	3	2	2	2	3	2
CO5	3	3	2	2	2	3	3	3	3	3	2	2	3	3	2

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Fundamentals of production management, Nature, Scope, Functions: Problems, Production and Productivity organizing for production. Types of manufacturing systems.	15	1
2	Production planning. Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Qualitative forecasting Methods, long-range forecasts, project planning method (P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning: Assembly charts, process charts make or buy analysis.	15	2
3	Process design, Factors affecting design Relation with types of manufacturing plant location and layout: Factors affecting location. Types of plans layout, evaluation of alternative layout.	15	3
4	Work measurement and work standards Uses of work measurement date, procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement Synthetic timing. Predetermined motion time system, analytical estimating. Methods analysis: Areas of application. Approaches to methods design. Tools for methods analysis, work simplification Programme.	15	4
5	Production Control Functions Routing loading, Scheduling. Dispatching. Follow up. Quality control & inspection place of quality control in modern enterprises, organization of quality control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices	15	5

Reading: -

- Nigel Slack, Alistair Brandon-Jones, and Robert Johnston "Operations Management"
- S.N. Chary "Production and Operations Management"
- Goel, B.S. "Production and Operation Management"
- Chary, S.N. "Production and Operation Management"
- Budman Magee "Production Planning and Inventory Control"
- Menipaz, Ehud "Essentials of Production and Operations Management"

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- Gopalakrishnan P. "Purchasing and Materials Management"
- Suravanaval P., Sumathi S "Production and Materials Management"
- Telsang, Martand T. "Production Management"
- Sharma B.S. "Essentials of Production Management"
- डॉ. बी.महापात्रा "उत्पादन प्रबंध"
- डॉ. आर.बी.उपाध्याय, डॉ. जतन राज्कुम्भट "उत्पादन प्रबंध"

M.com. Semester-IV

Program	Subject	Year	Semester
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com C-443	**Life Insurance**		Elective paper III
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective-This course enables the students to understand and aware of various Life insurance policies. To explore knowledge on claims procedure & documentation in risk and premium.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO1	Explain insurance operation, including functions and importance of Lifeinsurance.	U
CO2	Compare various kinds of insurance plans as well as the importance of contract in Customers	An
CO3	Understand the methods of premium computation and kinds of annuity.	U
CO4	Knowledge about settlements of Life insurance claims.	U
CO5	Evaluate the Regulation of Indian Insurance Legislation and Insurance.	E

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create)

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CO-PO/PSO Mapping for the course:

Subject Code -Com C-443															
	POs											PSO			
CO \ PO	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	2	2	3	2	2	2	_	3	2	2	2
CO2	3	3	2	2	2	2	3	2	2	2	_	3	1	2	2
CO3	3	3	2	2	2	2	3	2	2	2	2	3	2	3	2
CO4	3	3	2	2	2	2	3	2	2	2	2	2	3	3	2
CO5	3	3	2	2	2	2	3	2	2	2	2	2	2	3	2
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Life insurance introduction, History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non-medical insurance, Insurance of sub insurance of female lives and Minors. Standard lives,	15	1
2	Life insurance policy: Conditions and kinds of Life insurance policies, some important plans of life insurance.	15	2
3	Premium and Annuity: Elements of premium: methods of premium computation, Natural premium plan, level premium plan. Gross and net premium, loading mortality table - meaning, characteristics and importance in life insurance: Kinds of mortality table. Annuity meaning, objects. Advantages and kinds of annuity, annuity Vs Life insurance.	15	3
4	Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, organization and management of life insurance corporation of India, working and progress.	15	4
5	Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999 (as amended), powers and functions of authority.	15	5

Reading: -

- Dr. H.L. Ahuja "Life Insurance: Concepts and Practices"
- R.S. Bawa "Life Insurance"
- Kannika Mishra "Fundamentals of Life Insurance: Theories and Applications"
- KC Mehra I S C Kumar "Life Insurance Principles and Practice"
- डॉ. आर. एल गुप्ता " बीमा के सिद्धांत और अभ्यास"
- डॉ. एस. के सिंह " बीमा के सिद्धांत और व्यवस्था"

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M.com. Semester-IV

Program	**Subject**		**Year**	**Semester**
M.Com	Commerce		2	IV
Course Code	Course Title			Course Type
Com D-444	**Accounting in Service Sector**			Elective paper III
Credit	Hours Per Week (L-T-P)			
	L		T	P
5	5		1	--
Maximum Marks	CIA			ESE
100	30			70

Learning Objective- "Understanding and applying specialized accounting principles and techniques tailored to the unique characteristics and challenges of service-oriented businesses."

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	**Course outcome**	**CL**
CO1	Know the various specific accounting systems and bookkeeping of hotels and transport.	R
CO2	Know the professional accounting system with special reference to Hospitals.	R
CO3	Know the accounting system of Educational Institutions.	R
CO4	Know the Co-operative and Agricultural accounting system.	R
CO5	Know the procedure and practice of Government accounting	R

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com D-444															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	3	2	2	2	2	1	2	2	2	2
CO2	3	3	2	2	3	3	2	2	2	2	1	2	2	2	2
CO3	3	3	2	2	3	3	3	3	2	3	2	2	3	3	2
CO4	3	3	2	3	3	2	3	3	2	3	2	3	3	3	2
CO5	3	3	2	2	3	2	3	3	2	2	2	3	3	3	3
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Accounts of Hotel Companies - Introductions, Sources of Income, Heads of Expenditures, Cash Book, Visitor's ledger, final accounts. Accounting for Transport Undertaking - Introduction - Railways, Trams and Buses, Roadways, Shipping. Preparation of Daily Log book and final accounts (Problems on roadways only)	15	1
2	Accounts for Hospitals - Introduction, preparation of final accounts, capital and revenue expenditure, OPD and IPD register. Accounts of Professional people.	15	2
3	Accounting for educational institutions General cash book, Collection Ledger, Donors Register, Stock book Register, Salary and wages Register, Types of Govt. Grants and its accounting. Annual statement of accounts.	15	3
4	Accounts of Co-operative Societies Accounts of Agricultural Farms.	15	4
5	Government Accounting: Basic principles of government Accounting. Commercial Accounting Vs Government Accounting, Consolidated funds contingency fund and public Accounts	15	5

Reading: -

- James A. Hall. "Accounting for Service Operations: A Textbook"
- Earl R. Wilson, Jacqueline L. Reck, and Susan Convery Kattellus. "Accounting for Service Organizations and Governmental Entities"
- G.S. Gupta. "Service Sector Accounting"
- Sanjay Madan. "Accounting for Services and the Service Sector"
- T.N. Ramanujam and K.N. Raju. "Service Sector Management and Accounting

M.com. Semester-IV

Program	Subject	Year	Semester
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com A-451	**International Marketing**		Elective paper IV
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	–

Maximum Marks	CIA	ESE
100	30	70

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Learning Objective- "Developing the knowledge and skills to effectively analyze, plan, and implement marketing strategies across diverse global markets."

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO1	Comprehensive understanding of international marketing reasons for market entry, and methods for identifying and selecting foreign markets.	U
CO2	Develop expertise in foreign market entry modes, including product design considerations such as standardization versus adaptation, and strategies for branding, packaging, and labelling.	Ap
CO3	Proficient in addressing quality issues, providing after-sales service, and navigating international pricing strategies, including price quotation, payment terms, and methods of payment.	Ap
CO4	Master the promotion of products and services through international distribution channels, including the selection and appointment of foreign sales agents, and logistics decision-making	Ap
CO5	Comprehensive knowledge of India's export policies, procedure, finance, documentation, trends in India foreign trade	U

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com A-451															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	2	2	2	2	2	2	2	3	3	2	2	2	2	2
CO2	3	2	2	2	2	2	2	2	3	3	2	2	2	2	2
CO3	3	2	2	2	2	2	2	2	3	3	2	2	3	3	3
CO4	3	2	2	2	2	2	2	2	3	3	2	2	3	3	3
CO5	3	2	2	2	2	2	2	2	3	3	2	2	3	3	3
"3" - Strong ; "2" - Moderate ; "1" Low; "-" No Correlation															

(b)Syllabus

Unit	Content	No. of Lectures	CO No.
1	International Marketing; Meaning; Scope, benefits and difficulties of International Marketing: International marketing and Domestic Marketing, reasons for entering international marketing. International marketing environment: Identifying and selecting foreign market.	15	1
2	Foreign market entry mode: Product designing, standardization Vs. Adaptation; Branding, Packaging and Labelling.	15	2
3	Quality issues and after sales service; International pricing: International price quotation; payment terms and methods of	15	3

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	payment.		
4	Promotion of products and services abroad international channels of distribution; Selection and appointment of foreign sales agents. Logistic decision.	15	4
5	Export policy and practices in India, Trends in India's foreign trade, steps in starting export business: Export finance, documentation and procedure.	15	5

Reading: -

- Warren J. Keegan and Mark C. Green "Global Marketing Management".
- Isobel Doole and Robin Lowe. "International Marketing: Strategy, Planning, Market Entry & Implementation"
- Svend Hollensen "Global Marketing"
- आई. एम. सहाय "भारत में विपणन व्यवहार"
- डॉ. सतीश कुमार साहा "अंतरराष्ट्रीय विपणन"

M.com. Semester-IV

Program	Subject	Year	Semester
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com B-542	**Strategic Management**		Elective paper IV
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective- "Developing the ability to formulate, implement, and evaluate strategies to achieve organizational goals in dynamic and competitive environments."

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	Course outcome	CL
CO 1	Understand and define strategy, analyze environmental factors, and apply SWOT analysis for strategic advantage.	U
CO2	Formulate diverse strategic alternatives, evaluate factors affecting strategic choices, and implement competitive strategies effectively.	Ap
CO3	Develop functional strategies in marketing, production, R&D, personnel, and finance.	Ap

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CO4	Integrate strategy formulation and implementation, allocate resources efficiently, and align organizational structure with strategic goals.	An
CO5	Evaluate strategies using appropriate techniques and address global issues in strategic management effectively.	E

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com B-452

CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	3	2	3	2	3	3	3	2	2	2	2	2	3
CO2	3	3	3	2	3	2	3	3	3	2	2	2	2	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2	2	2	2	3
CO4	3	3	3	2	3	2	3	3	3	2	2	3	3	3	3
CO5	3	3	3	2	3	2	3	3	3	2	2	3	3	3	3

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Concept of Strategy: Defining strategy, levels at which strategy operates: Approaches to strategic decision making: Mission and purpose, objectives and goals: Strategic business unit (SBU); Functional level strategies. Environmental Analysis and Diagnosis Concept of environment and its components: Environment scanning and appraisal: Organizational appraisal: Strategic advantage analysis and diagnosis, SWOT analysis.	15	1
2	Strategy Formulation and Choice of Alternatives: Strategies modernization, diversification, integration, Merger, take-over and joint strategies: Turnaround. divestment and liquidation strategies: Process of strategic choice-industry, competitor and SWOT analysis: Factors affecting strategic choice: Generic competitive strategies-cost leadership. differentiation focus. value chain analysis, bench marking, service blue	15	2
3	Functional Strategies: Marketing, production / operations and R & D plans and policies. Functional Strategies: Personnel and financial plans and policies.	15	3
4	Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation. Strategy and Structure: Structural considerations, structures for strategies; Organizational design and change.	15	4
5	Strategy Evaluation: Overview of strategic evaluation: Strategic control: Techniques of strategies evaluation and control. Global Issues in Strategic Management	15	5

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Readings –

- Fred R. David and Forest R. David. – "Strategic Management: Concepts
- Gerry Johnson, Richard Whittington, and Kevan Scholes. "Exploring Corporate Strategy: Text and Cases"
- Jeffrey H. Dyer, Paul Godfrey, Robert Jensen, and David Bryce. "Strategic Management: Theory and Cases
- Michael E. Porter. "Competitive Strategy: Techniques for Analyzing Industries and Competitors
- Sharma R. A. "Strategic Management in Indian Companies"
- Azhar Kazmi, Adela Kazmi "Strategic Management"
- Dr. Ravi Kumar Sharma, Dr. Smita Verma "Principles of Strategic Management"
- L.M. Prasad "Strategic Management"
- चतुर्वेदी एवं गुप्ता "व्यूरचनात्मक प्रबंध"
- ए. के चौधरी "व्यूरचनात्मक प्रबंध"

M.com. Semester-IV

Program	**Subject**	**Year**	**Semester**
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com C-543	**General Insurance**		Elective paper IV
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	–
Maximum Marks	CIA		ESE
100	30		70

Learning Objective -This course enables the students to explore knowledge on General insurance and its various types in India. To explore knowledge on claims procedure & documentation in general insurance.

(a) Course Outcome (CO) On the successful completion of the course, the student will be able to

S.No.	**Course outcome**	**CL**
CO1	Understand the basic concepts of General insurance and its important and functions.	U
CO2	Knowledge about to various methods of re-insurance.	U
CO3	Knowledge about to marine insurance.	R
CO4	Knowledge about to Fire insurance.	R
CO5	Understand to miscellaneous insurance, motor insurance, crop insurance,	U

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	livestock insurance etc.	

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com C-453															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	2	2	3	2	2	2	_	2	2	2	3
CO2	3	3	2	2	2	2	3	2	2	2	_	2	3	2	3
CO3	3	3	2	2	2	2	3	2	2	2	2	2	2	3	2
CO4	3	3	2	2	2	2	3	2	2	2	2	2	3	3	2
CO5	3	3	2	2	2	2	3	2	2	2	2	2	2	3	3
"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation															

(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Introduction: Origin and Development of Insurance: Advantages, Importance and Functions of Insurance, Fundamental principles of Insurance insurable interest, almost good faith, other principles indemnity, subrogation, contribution, mitigating of loss warranties, Proximate cause etc.	15	1
2	Classification and Re-insurance: General Principles, various methods of re-insurance, under insurance. Over-insurance, double insurance Classification and organization of Insurance.	15	2
3	Marine Insurance: Introduction. Evolution & Development of marine insurance. Necessary elements of marine insurance contract Peril & Scope of marine insurance. Procedure of Taking out Marine Insurance Policy. kinds of Marine insurance Policies. Computation of Marine Insurance Premiums and Returns. Marine Losses Total loss, Actual and Constructive, Partial Loss particular average loss and general average loss. Settlements of Claims and Recoveries, Salvage and Particular Charges.	15	3
4	Fire insurance: Physical and moral hazards, functions of fire insurance, history of fire insurance; principles of fire insurance, meaning of fire, characteristics of fire insurance, contract rights of insurer under a fire insurance contract, procedure of fire insurance policy, fire policy conditions, settlement of claims.	15	4
5	Miscellaneous Insurance: Personal accident Insurance, Motor, employer's liability fidelity guarantee, burglary, livestock, crop. And workmen's compensation insurance, Cattle Export Risks; Engineering: Aircraft insurance.	15	5

Reading: -

- Alka Mittal, Principles of Insurance and Risk Management,
- SL Gupta S. Chand& Sons. Principles and Practices of Insurance, Himalaya Publishing House
- Popli, G. S., Gupta. Sharad Principles and Systems of Insurance.

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- Dr. Balchand Shrivastava, Elements of Insurance Sahitya Bhawan Agra.
- Dr. R.K. Vishnoi Principles of insurance, SBPD Agra.

M.com. Semester-IV

Program	**Subject**	**Year**	**Semester**
M.Com	Commerce	2	IV
Course Code	Course Title		Course Type
Com D-454	**Accounting Methods**		Elective paper IV
Credit	Hours Per Week (L-T-P)		
	L	T	P
5	5	1	--

Maximum Marks	CIA	ESE
100	30	70

Learning Objective- "Understanding and applying various accounting principles and techniques to accurately record and report financial transactions."

(a) Course Outcome (CO): On the successful completion of the course, the student will be able to

S.No.	**Course outcome**	**CL**
CO 1	Understanding of single accounting system.	U
CO2	Apply the accounts of branches and departments.	Ap
CO3	Know the lease accounting.	R
CO4	Know the Human Resources accounting	R
CO5	Know the legal provision of Insolvency accounts.	R

CL: Cognitive Levels (**R**-Remember; **U**-Understanding; **Ap**-Apply; **An**-Analyze; **E**-Evaluate; **C**-Create).

CO-PO/PSO Mapping for the course:

Subject Code -Com D-454															
CO \ PO	POs											PSO			
	1	2	3	4	5	6	7	8	9	10	11	1	2	3	4
CO1	3	3	2	2	3	2	3	3	3	2	2	2	3	3	2
CO2	3	3	2	2	3	2	3	3	3	2	2	2	2	3	2
CO3	3	3	3	2	3	2	3	3	3	2	2	2	3	3	2
CO4	3	3	3	3	3	3	3	3	3	2	2	2	2	3	2
CO5	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2

"3" - Strong : "2" - Moderate ; "1" Low; "-" No Correlation

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(b) Syllabus

Unit	Content	No. of Lectures	CO No.
1	Preparation of Accounts from incomplete records and single-entry system.	15	1
2	Branch Accounts - Independent and foreign branch. Departmental accounts.	15	2
3	Lease Accounts, Social Accounting.	15	3
4	Accounting for Price level changes. Human Resource Accounting.	15	4
5	Insolvency Accounts. (Individual and firm).	15	5

Readings –

- Text and Cases" by Dr. V.K. Goyal and Dr. Deepak Goyal "Accounting for Management"
- S.N. Maheshwari and S.K. Maheshwari "Advanced Accountancy"

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