



Bharati Vidyapeeth (Deemed to be University)

Faculty of Arts, Social Science and Commerce,

Board of Studies: Economics, Banking & Commerce

Centre for Distance & Online Education

Programme:

Master of Commerce (CBCS 2025 as per NEP 2020)

Syllabus Semester I to Semester IV

BHARATI VIDYAPEETH
DEEMED UNIVERSITY, PUNE (INDIA)
Centre for Distance & Online Education
Master of Commerce (M. Com.) Course Structure
(CBCS 2025 as per NEP 2020)
Under The Faculty of Arts, Social Sciences and Commerce
(To be implemented from June 2025 in Distance mode)

The purpose of Master of Commerce (M. Com.) degree course structure and syllabus has a distinct objective to equip the students with the knowledge, skills and attitude to become more suitable for the present and emerging globalized job market. The courses are intended to impart intensive knowledge and training in the subject and help the students to acquire wider perspectives both for research and professional application. The syllabus has been designed student-centered where; there is flexibility for the students to have a greater choice of courses appropriate to their interest, needs and long term goals. The courses are offered with Choice Based Credit and Grade System thus facilitating the students to have core courses over the four semesters for mastering in the subject by acquiring required depth and at the same time to select non-core optional courses of his/her choice and based on his/her aptitude from any subject.

1. Introduction to Programme:

In this era of globalization, it has become necessity to prepare students ready for future by providing quality education at degree level, which should be the blend of theory, conceptual knowledge, practical and technologically applicable in real world. For describing quality of education, there are multiple ways and aspects involved however M.Com. programme of Bharati Vidyapeeth (Deemed to be University) is designed to equip students to acquire knowledge, skills and abilities to analyse and produce the contemporary realities pertaining to the domain of business and commerce. Curriculum designed provides intellect for sustaining businesses in the face of dynamic business environment and achieving steady growth through seasonal ups and downs. Programme aims at imparting conceptual understanding along with practical knowledge to equip students to deal with today's real business world which is full of challenges on one side and competition on the other side. Programme will also provide the knowledge of technology in the new digitized world. This

programme not only ensures students employability but also makes them ready to take entrepreneurial activities at their own.

2. Learning Outcome-based Curriculum Framework in Programme M.Com.

2.1. Nature and Extent of the Programme in M.Com.

The courses of this programme have been designed to impart understanding of the contemporary issues in dynamic business environment and overall economy as a whole. The Programme will help the students to understand basic eco-system, government policy framework and strategies needed for business administration in changing organizational aspects across the globe. This will ensure understanding of the students about accounting, taxation, auditing, overall prevailing financial system and management functions upto the extent required for business administration.

2.2. Aims of Post Graduate Degree Programme in M.Com.

- This programme will introduce the students to the knowledge and ability of understanding the business environment and its dynamic, complex structure and interlinkages with other elements of the society. It will help students to develop ability and competency required for problem-solving and decision making approach towards real life business situations.
- This degree programme will nurture an attitude and character that will help students emerge as responsible and technologically efficient leader not only ensuring employability but also the business owners.

3. Graduate Attributes in M.Com.

After completing this programme, the students will be able to prepare a mindset by developing following attributes, qualities and skills:

Disciplinary Knowledge:

The curriculum of M.Com. course exposes the students to understand the knowledge of accounting, taxation, auditing, cost and management accounting, finance, principles of management, marketing, economics, international economics, corporate and business laws, etc. The students will understand use of theoretical knowledge for handling issues in the dynamic business environment and will also help businesses to find solutions thereof.

Critical Thinking:

The graduates of this programme will be trained to develop skills needed for critical thinking and applying them for problem-solving. Students shall understand the ways that will help them to deal with real life situations through business case-studies. Programme will help students to build ability to think critically and analyse complex business issues and problems,

Communication Skills:

The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.

Cooperation/Team Work:

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

Research Related Skills:

The curriculum planning of M.Com. programme not only fills into the students the skillset and competence required to maintain the national standards but also makes them competent enough to be capable of understanding international frameworks keeping in view research aspects in consideration. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective.

Moral and Ethical Awareness:

The courses also involve training the students to check unethical practices, mis representation and manipulation of information in order to avoid problems arising in day to day business activities.

Lifelong Learning:

This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them intrusive to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.

Information/Digital literacy:

This programme enables the students to be technologically updated as it has courses like computerized accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

Multicultural Competence:

The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence. Reflective Thinking This programme enables the student to analyse the situation objectively

and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the student how to move sequentially in order to solve a problem effectively.

Scientific reasoning:

This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

4. Qualification Descriptors for Graduates M.Com.

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic, etc., the qualification descriptors for a M.Com. programme include the following:

- demonstration of deeper understanding of business world both from theoretical and practical perspective
- application of knowledge to comprehend the dynamism of the corporate world and its impact on the economy from various perspectives.
- demonstration of comprehensive knowledge of various procedures and the procedural glitches that can affect the working of an organization.
- application of one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- conversance with working on qualitative as well as quantitative data, along with working on some software in order to familiarize them with the interpretations of results and coming to sound conclusions through critical judgments.
- demonstration of multidisciplinary approach towards commerce as it originates from the discipline of economics, politics, law, mathematics, etc.
- comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.

5. Programme Learning Outcomes for M.Com.

M.Com. programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of M.Com. degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Corporate Law and other business-related subjects. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills

with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

6. Eligibility for Admission:

A candidate who has passed the B. Com. or B.B.A. of this University or any other recognized university or any graduate of this or any other recognized university shall be permitted to take admission to the M. Com. degree course of this University.

7. Intake Capacity:

The intake capacity for the course will be 60 students every year.

8. Course Structure:

The M. Com. Degree course will be of two year duration consisting of four semesters and of minimum 88 credits as below:

Sr.	Semester	Total Credits
1	Semester I	22
2	Semester II	22
3	Semester III	22
4	Semester IV	22
	Grand Total	88

In first Semester, there will be five courses of 04 credits each and one course of 02 credits. In Second Semester, there will be four courses of 04 credits each and one course of 02 credits along with On Job Training/ Field Project of 04 credits. For the third semester, there will be four courses of 04 credits each and one course of 02 credits along with Research Project of 04 credits. In the last semester, there will be four courses of 04 credits each and Research Project carrying weightage of 06 credits. Formative as well as summative assessment will be used for the evaluation, 60 % weightage will be given to summative assessment and remaining 40 % will be for Formative assessment. Thus M.Com. degree examination, four Semesters shall be of minimum 88 credits all together. The following shall be the course structure:

9. Scheme of Examination:

The examination of regular students of M. Com. degree course of the Bharati Vidyapeeth (Deemed to be University) admitted in the academic session 2018-19 and after shall be based on-

- (a) Semester Examinations,
- (b) Internal Assessment,
- (c) Semester Grade Point Average and Cumulative Grade Point Average System

For each paper of 100 marks, there will be an Internal Assessment (IA) of 40 marks and the University Examination (UE) of 60 marks/3 hour's duration at the end of each semester. A candidate who will secure at least 40% of marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to reappear in such failed subject or subjects along with the papers of following semesters.

The IA for each paper will be of 40 marks which will be carried out by the department during the term. The IA may be in the forms of written tests, seminars, term papers, presentations, assignments, orals or any such others. There will be at least two types of assessments given above.

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

The candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.

At the end of each semester, a cumulative grade point (CGPA) & also semester grade point average (SGPA) will be calculated as a weighted average of the GPI of all courses in which the student has passed till that semester.

10. Research Project Work:

There will be a Research Project to be prepared by a student during third and fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

Division of Marks

Synopsis with working bibliography (Internal Assessment):	20 Marks
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A full Project Report (Minimum 50-80 pages):

50 Marks

Viva Voce:

30 Marks

As the Research Project is based on the self-study done by the candidate and evaluated for 100 marks altogether, in third semester 4 and in fourth semester 6 credits will be awarded to a successful candidate in this subject. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidate has to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

11. Standard of Passing:

For all courses, both UE and IA constitute separate heads of passing. In order to pass in such courses and to earn the assigned credits, a student must obtain a minimum grade point of 5.0 (40% marks) at UE and also a minimum grade point of 5.0 (40% marks) at IA.

Even a student fails in IA, he/she shall be declared 'pass' in the course provided he/she obtains a minimum of 25% in IA and GPA for the course is at least 6.0 (50% in aggregate). The GPA for a course will be calculated only if the student passes at the UE.

A student who fails at UE in a course has to reappear only at UE as a backlog candidate and clear the head of passing. Similarly, a student who fails in a course at IA has to reappear only at IA as a backlog candidate and clear the head of passing.

A candidate shall be permitted to proceed further from the First Semester up to Fourth Semester irrespective of his/her failure in any of the Semester examinations subject to the condition that the candidates should register for all the backlog subjects of earlier semesters along with current (subsequent) semester subjects.

The 10-point scale Grades and Grade Points according to the following table.

Range of Marks (Out of 100)	Grade	Grade Point
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$80 \leq \text{Marks} \leq 100$	O	10
$70 \leq \text{Marks} < 80$	A+	9
$60 \leq \text{Marks} < 70$	A	8
$55 \leq \text{Marks} < 60$	B+	7
$50 \leq \text{Marks} < 55$	B	6
$40 \leq \text{Marks} < 50$	C	5
$\text{Marks} < 40$	D	0

The performances at UE and IA will be combined to obtain the Grade Point Average (GPA) for the course. The weights for performance at UE and IA shall respectively be 60% and 40%. GPA is calculated by adding the UE marks out of 60 and IA marks out of 40. The total marks out of 100 are converted to grade point, which will be the GPA.

12. Formula to Calculate Grade Points (GP):

Suppose that '*Max*' is the maximum marks assigned for an examination or evaluation based on which GP will be computed. In order to determine the GP, Set $x = \text{Max}/10$ (since we have adapted 10-point system). Then GP is calculated by the formulas shown as below.

Range of Marks at the evaluation	Formula for the Grade Point
$8x \leq \text{Marks} \leq 10x$	10
$5.5x \leq \text{Marks} < 8x$	Truncate (Marks/ x) +2
$4x \leq \text{Marks} < 5.5x$	Truncate (Marks/ x) +1

Two kinds of performance indicators, namely, the Semester Grade Point Average (SGPA) and the Cumulative Grade Point Average (CGPA) shall be computed at the end of each term. The SGPA measures the cumulative performance of a student in all the courses in a particular semester, while the CGPA measures the cumulative performance in all courses since his/her enrolment to the course. The CGPA of a student when he/she completes the programme is the final result of the student.

The SGPA is calculated by the formula $\text{SGPA} = (\sum Ck \times GPk) / \sum Ck$, where *Ck* is the credit-value assigned to a course and *GPk* is the GPA obtained by the student in the course. In the above, the sum is taken over all the courses that the student has undertaken for the study during the semester, including those in which he/she might have failed or those for which he/ she remained absent. The SGPA shall be calculated up to two decimal place accuracy.

The CGPA is calculated by the formula $\text{CGPA} = (\sum Ck \times GPk) / \sum Ck$, where *Ck* is the credit-value assigned to a course and *GPk* is the GPA obtained by the student in the course. In the above, the sum is taken over all the courses that the student has undertaken for the study from the time of his/her enrolment to the course and also the during the semester for which CGPA is calculated, including those in which he/she might have failed or those for which he/she remained absent. The CGPA shall be calculated up to two decimal place accuracy.

The Formula to compute equivalent percentage marks for specified CGPA:

$$\begin{array}{ll} 10 \times \text{CGPA} - 10 & \text{if } 5.00 \leq \text{CGPA} \leq 6.00 \\ 5 \times \text{CGPA} + 20 & \text{if } 6.00 \leq \text{CGPA} \leq 8.00 \\ \% \text{ Marks (CGPA)} = 10 \times \text{CGPA} - 20 & \text{if } 8.00 \leq \text{CGPA} \leq 9.00 \\ 20 \times \text{CGPA} - 110 & \text{if } 9.00 \leq \text{CGPA} \leq 9.50 \\ 40 \times \text{CGPA} - 300 & \text{if } 9.50 \leq \text{CGPA} \leq 10.00 \end{array}$$

13. Award of honours:

A student who has completed the minimum credits specified for the programme shall be declared to have passed in the programme. The final result will be in terms of letter grade only and is based on the CGPA of all courses studied and passed. The criteria for the award of honours are given below.

Range of CGPA	Final Grade	Performance Descriptor	Equivalent Range of Marks (%)
$9.50 \leq \text{CGPA} \leq 10.00$	O	Outstanding	$80 \leq \text{Marks} \leq 100$
$9.00 \leq \text{CGPA} \leq 9.49$	A+	Excellent	$70 \leq \text{Marks} < 80$
$8.00 \leq \text{CGPA} \leq 8.99$	A	Very Good	$60 \leq \text{Marks} < 70$
$7.00 \leq \text{CGPA} \leq 7.99$	B+	Good	$55 \leq \text{Marks} < 60$
$6.00 \leq \text{CGPA} \leq 6.99$	B	Average	$50 \leq \text{Marks} < 55$
$5.00 \leq \text{CGPA} \leq 5.99$	C	Satisfactory	$40 \leq \text{Marks} < 50$
CGPA Below 5.00	F	Fail	Marks Below 40

14. Gracing:

The gracing shall be done as per existing rules of the University.

15. Verification and Revaluation:

There is provision for verification and revaluation of the result. A student can apply for the verification and revaluation of the result within the two weeks from the declaration of the results with the prescribed fee. The verification and revaluation shall be done as per the existing rules of the University.

16. Format of the transcript:

The student will be given a transcript indicating his/her performance at the end of every semester examination. The transcript shall be given as per the following table along with other necessary details:

Course No.	Course Name	No. of Credits	University Examination		Internal Assessment		Grade Point Average	Result
			Grade	Grade Point	Grade	Grade Point		
1								
2								
3								
4								
5								
Total Cumulative Credits Completed			SGPA		CGPA		Equivalent Marks (%)	
Note: GPA is calculated by adding the UE marks out of 60 and IA marks out of 40. The total marks out of 100 are converted to Grade Point which will be the GPA.								

Bharati Vidyapeeth (Deemed to be University)
Centre for Distance & Online Education

MCOM (CBCS 2025 as per NEP 2020) Course Structure: Effective from AY 2025-26

M.Com. Semester I

Semester	Subject Type	Code	Title of the Paper	Hrs/ Week	Credits	Exam Hrs	Maximum Marks		
							Internal Assessment	University Examination	Total
I	Major Mandatory		Business Finance I	04	04	2.30	30	70	100
			Management Concepts and Organizational Behaviour I	04	04	2.30	30	70	100
			Quantitative Techniques for Business Decisions	04	04	2.30	30	70	100
			Fundamentals of Investments	02	02	1.30	15	35	50
	Major Electives		A. Advanced Accounting B. Business Administration C. Marketing	04	04	2.30	30	70	100
	Research Methodology		Research Methodology	04	04	2.30	30	70	100

M.Com. Semester II

Semester	Subject Type	Code	Title of the Paper	Hrs/ Week	Credits	Exam Hrs	Maximum Marks		
							Internal Assessment	University Examination	Total
II	Major Mandatory		Business Finance II	04	04	2.30	30	70	100
			Management Concepts and Organizational Behaviour II	04	04	2.30	30	70	100
			Operation Research	04	04	2.30	30	70	100
			E-filling of Income Tax	02	02	1.30	15	35	50
	Major Electives		A. Advanced Accounting B. Business Administration C. Marketing	04	04	2.30	30	70	100
	OJT / FP		Field Project	04	04	2.30	30	70	100

The students who will opt out after Semester II will be awarded PG Diploma.

Students completing Semester II and 4 years of UG with research can enroll for PG Second Year.

M.Com. Semester III

Semester	Subject Type	Code	Title of the Paper	Hrs/ Week	Credits	Exam Hrs	Maximum Marks		
							Internal Assessment	University Examination	Total
III	Major Mandatory		Management Accounting I	04	04	2.30	30	70	100
			Global Business Environment	04	04	2.30	30	70	100
			Ethics and Corporate Governance	04	04	2.30	30	70	100
			Understanding E-commerce Businesses	02	02	1.30	15	35	50
	Major Electives		D. Advanced Accounting E. Business Administration F. Marketing	04	04	2.30	30	70	100
	Research Project		Research Project	04	04	2.30	30	70	100

M.Com. Semester IV

Semester	Subject Type	Code	Title of the Paper	Hrs/ Week	Credits	Exam Hrs	Maximum Marks		
							Internal Assessment	University Examination	Total
IV	Major Mandatory		Management Accounting II	04	04	2.30	30	70	100
			Strategic Management	04	04	2.30	30	70	100
			Entrepreneurship Development	04	04	2.30	30	70	100
	Major Electives		D. Advanced Accounting E. Business Administration F. Marketing	04	04	2.30	30	70	100
	Research Project		Research Project	06	06	2.30	30	70	100

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester I

Major Mandatory: Business Finance I

Total Credit-04

(Total Hours 60)

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the concept of business finance and the organization of finance department.
2. Understand the development of strategies for financial planning its limitations and also the estimation of working capital.
3. Analyse the various sources of finance available for the businesses.
4. Understand the importance and methods of public issues and the role and functions of SEBI

1. Introduction to business finance

- 1.1 Concept - nature – scope - objectives and importance
- 1.2 Organisation of finance department

2. Strategic financial planning

- 2.1 Meaning, objectives, steps in financial planning
- 2.2 Limitations of financial planning
- 3.3 Estimation of fixed and working capital
- 3.4 Over and under capitalization
- 3.5 Watered stock

3. Sources of Business Finance

- 4.1 Short term & long term
- 4.2 Corporate securities – public deposits
- 4.3 Finance from Banks & other financial institutions
- 4.4 Mutual funds – self-financing.

4. Marketing of securities

- 4.1 Meaning – importance – methods
- 4.2 Public issue, right issue & private placement.
- 4.3 SEBI – objectives – functions – role and achievements.

Recommended Books

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|--|---------------------------------------|
| 1) Essentials of Business Finance | Dr.R.M.Shrivastav |
| 2) Business Finance | Dr.P.V.Kulkarni |
| 3) Corporation Finance | C.Kuchal |
| 4) Investment and Securities Market in India | V.A.Avdhani |
| 5) Corporate Financial Policy | Guthmann and Dougall |
| 6) Readings in Indian Financial Services | Digvijay |
| 7) Corporate Finance | Brealey, Richard A. & Steward C Myers |
| 8) Stock Exchange and Investment | Raghunathan |
| 9) Stock Exchange Trading in India | Gupta L.C. |
| 10) Capital Issues, SEBI and Listing | Chandratre K.R. |
| 11) Corporate Mergers, Amalgamations & Take over | Verma J.C. |
| 12) Corporate Restructuring and Indian Perspective | Mattoo P.K. |
| 13) Financial Services in India | M.A.Kohok |

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester I

Major Mandatory: Management Concepts and Organizational Behaviour I

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the process of schools management thought with respect to the decision theory contingency theory of management and functions of a manager.
2. Understand the various managerial functions in an organization.
3. Understand the concept of organizational behaviour and the compatibility between the management and organizational behaviour.
4. Understand the process of motivation with various theories.

1. Schools of management thought

- 1.1 Scientific, process
- 1.2 Human behaviour and social system school
- 1.3 Decision theory school
- 1.4 Quantitative and system school
- 1.5 Contingency theory of management
- 1.6 Functions of a manager

2. Managerial functions

- 2.1 Planning - concept, significance, types
- 2.2 Organizing - concept, principles, theories, types of organizations
- 2.3 Authority, responsibility, power, delegation, decentralization
- 2.4 Staffing, directing,
- 2.5 Coordinating, control - nature, process, and techniques

3. Organizational behaviour

- 3.1 Organizational behaviour- concept and significance
- 3.2 Relationship between management and organizational behaviour,
- 3.3 Emergence and ethical perspective; attitudes; perception; learning; personality
- 3.4 Transactional analysis

4. Motivation

- 4.1 Process of motivation
- 4.2 Theories of motivation - need hierarchy theory, Theory X and Theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor room's expectancy theory, Stacy Adams equity theory.

Recommended Books

- 1) Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
Hellreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.
- 2) Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour: Utilizing Human Resources, Prentice Hall, New Delhi.
- 3) Inancevich; John and Michael T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
- 4) Koontz, Harold, Cyril O'Dopnnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi.
- 5) Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
- 6) Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw-Hill, New Delhi.
- 7) Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.

- 8) Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.
- 9) Steers, Richard M and J. Stewart Black: Organizational Behaviour, Harper Collins College Publishers, New York.
- 10) Sukla, Madhukar : Understanding Organizations: Organization Theory and Practice in India, Prentice Hall, New Delhi.

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester I

Major Mandatory: Quantitative Techniques for Business Decisions

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Students will understand the importance of Business forecasting.
2. Students will understand quantitative techniques used in Business.
3. Understand the various methods of quantitative techniques used in Business.
4. Students will know and use various methods of hypothesis testing Students will know and use various methods of hypothesis testing.
5. Student will understand how quantitative techniques are used to summarize, analyze and interpret data.

1. Introduction to Business Forecasting

- 1.1 Meaning and Definition of Business Forecasting; Role of Business Forecasting
- 1.2 Steps in Business Forecasting
- 1.3 Methods of Business Forecasting
- 1.4 Time Series Analysis-Problems on Least Square Method

2. Correlation Analysis

- 2.1 Introduction and Significance of the study of Correlation Analysis
- 2.2 Types of correlation – Positive and Negative correlation, Simple, Partial and Multiple Correlation, Linear and No-linear Correlation
- 2.3 Zero order, First order and Second order coefficients
- 2.4 Numerical Problems Partial and Multiple Correlation

3. Regression Analysis

- 3.1 Introduction of Regression Analysis
- 3.2 Uses of Regression Analysis
- 3.3 Multiple Regression Analysis: Advantages and Limitations
- 3.4 Multiple Regression Plane and Numerical Problems

4. Association of Attributes

- 4.1 Introduction, Association of Attributes
- 4.2 Difference between Correlation and Association
- 4.3 Methods of studying association
- 4.4 Yule's Coefficient- Numerical Problems

Recommended Books:

1. Dr S P Gupta- Statistical Methods: Sultan Chand and Sons Publications.
2. S C Gupta- Fundamental of Statistics- Himalaya Publishing House

CDOE M.Com (CBCS 2025 as per NEP 2020)
Semester I

Major Mandatory: Fundamentals of Investment

Total Credits-02

Total Hours 30

Course Objectives

1. To introduce learners to basic investment concepts and financial instruments.
2. To develop an understanding of the risk-return framework and investor profiles.
3. To apply fundamental analysis for investment decision-making.
4. To understand the legal and institutional mechanisms for investor protection in India.

Course Outcomes (COs): After completion of the course, students will be able to:

CO Code	Course Outcome (CO) statement	Teaching-Learning Methods
CO1	Understand basic concepts and various financial investment avenues.	Lecture, Case Study, PPTs, Audio-Visual Aids
CO2	Analyze risk-return dynamics and investor characteristics.	Discussion, Interactive Exercises
CO3	Apply fundamental analysis for evaluating investment options.	Case Analysis, Ratio Calculation, Charts
CO4	Recognize legal frameworks and institutional mechanisms for investor protection in India.	Group Discussion, SEBI Portal Demonstration

Syllabus

Unit I: Investment Concepts and Risk-Return Framework (15 Hours)

- 1.1 Meaning and objectives of investment
- 1.2 Investment vs. speculation vs. gambling
- 1.3 Types of investment avenues: Equity, debt, mutual funds, real estate, gold, government securities, fixed deposits
- 1.4 Features of financial instruments – liquidity, safety, return, tax efficiency
- 1.5 Classification of investors – retail, institutional, domestic, and foreign
- 1.6 Investment environment in India – key players, stock exchanges, SEBI's role
- 1.7 Risk in investment – systematic and unsystematic
- 1.8 Return – meaning and calculation (absolute and annualized)
- 1.9 Risk-return trade-off and portfolio diversification
- 1.10 Investor profiling – risk appetite and investment objectives

Unit II: Fundamental Analysis and Investor Protection (15 Hours)

- 2.1 Introduction to fundamental analysis
- 2.2 Economic analysis – macroeconomic indicators (GDP, inflation, interest rates)
- 2.3 Industry analysis – structure, competition, life cycle
- 2.4 Company analysis – financial statement analysis (ratios: EPS, ROE, P/E, etc.)
- 2.5 Valuation models – dividend discount model (DDM), price/earnings approach
- 2.6 Role of SEBI in investor protection and regulation
- 2.7 Investor grievance redressal mechanisms – SCORES portal, SEBI complaints process
- 2.8 Legal framework – Companies Act, Consumer Protection Act, SEBI Regulations
- 2.9 Rights and responsibilities of investors
- 2.10 Investor education and awareness initiatives – AMFI, SEBI, NSE, BSE efforts

Reference Books:

1. Chandra, P. (2017). *Investment Analysis and Portfolio Management* (5th ed.). McGraw Hill Education.
2. Bhalla, V. K. (2012). *Investment Management: Security Analysis and Portfolio Management* (19th ed.). S. Chand Publishing.
3. Kevin, S. (2015). *Security Analysis and Portfolio Management* (2nd ed.). PHI Learning Pvt. Ltd.

4. Ranganathan, M., & Madhumathi, R. (2012). *Investment Analysis and Portfolio Management* (2nd ed.). Pearson Education.
5. SEBI. (n.d.). *SEBI Investor Awareness Booklets & Guidelines*. Retrieved from <https://www.sebi.gov.in>

CDOE M.Com (CBCS 2025 as per NEP 2020)
Semester I
Major Elective: Group A: Advanced Accounting I

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand process amalgamation, absorption and reconstruction.
2. Acquainted with accounting theory and its role.
3. Understand and analyse cash flow accounting method.
4. Analyse and compare inflation cost accounting.

1. Amalgamation, absorption and external reconstruction

- 1.1 Accounting for amalgamation
- 1.2.1 Absorption and reconstruction (external) of companies

2. Accounting theory

- 2.1 Concept of accounting theory
- 2.2 Role of accounting theory
- 2.3 Classification of accounting theory
- 2.4 Approaches to accounting theory
- 2.5 Accounting standard
- 2.6 Generally accepted accounting principles
- 2.7 Selection of accounting principles
- 2.8 Professional development of accounting in India

3. Cash flow accounting

- 3.1 Cash flow statement

4. Inflation accounting

- 4.1 Current cost accounting

Recommended Books

1. S.K. Chakraborty and others: Accounting and Finance, Oxford University Press.
2. Company Accounts - S. Kr. Paul
3. S.N.Maheshwari-An Introduction to Accountancy
4. G. Sinha: Accounting Theory: Book World, Calcutta.
5. S. Porwal: Accounting Theory, Tata McGraw Hill.
6. Jain and Narang: Company Accounts, Kalyani Publishing Co.
7. B.P. Agarwal: Advanced Financial Accounting, Pitambar Publishers.
8. Baxter, Villiam T. : Accounting Values and Inflation.
9. Robert Seapens: Accounting in an Inflationary Environment, Macmillan, London
10. Anthony and Reece : Accounting Principles, All India Traveller Book Seller, Delhi.
11. M.C. Mallo : Theory of Evolution of Accounting Ideas, S. Chand and Co.

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester I

Major Elective: Group B: Business Administration I

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning and definition of financial management.
2. Understand the different types of financial decisions and importance of investment decisions.
3. Acquainted with tools and process of financial statement analysis.
4. Understand the management of working capital and its importance.

1. Introduction

- 1.1 Meaning and definition of financial management
- 1.2 Role of finance manager, goals of financial management, financial systems (in India), financial assets, financial markets, financial intermediaries,
- 1.3 Regulatory infrastructure (RBI, SEBI), trends in Indian financial system

2. Investment decisions

- 2.1 Capital expenditure decisions, capital budgeting-purpose, process, types of capital investment decisions, capital budgeting techniques, capital rationing
- 2.2 Investment decision methods – average rate of return (ARR), pay back, internal rate of return (IRR), present value approach

3. Financial statements and financial analysis

- 3.1 Financial statements – concept, their anatomy, balance sheet and its utility, income statement and its utility, limitation of financial statement, financial analysis –types of analysis, utility
- 3.2 Techniques of financial analysis- fund flow analysis, ratio analysis, various ratios

4. Management of Working Capital

- 4.1 Nature of working capital
- 4.2 Understanding working capital management, its significance
- 4.3 Circular flow concept, factors affecting working capital requirements, financing of working capital
- 4.4 Problems of managing cash, strategies of cash management
- 4.5 Allocation of funds between cash, near cash assets, finance manager and inventory management, determining optimum level of inventory
- 4.6 Problems receivables management, its goals, formulating suitable credit policy, designing collection policy

Recommended Books

1. Dr. Prassanna Chandra – Financial Management Theory & Practice, McGraw Hill 6th ed.
2. Financial Management and Policy – Dr. R. M. Shrivastava, Himalaya Publishing House
3. Indian Financial System – Bharati Pathak, Dorling Kindersley (India) Pvt. Ltd.
4. Business Finance – S. C. Kuchal
5. Financial Management – I. M. Pandey
6. Financial Management – Dr. P. V. Kulkarni
8. Fundamentals of Financial Management-Horne, Wachowicz Jr. Bhaduri, Pearson Education

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester I

Major Elective: Group C: Marketing I

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand meaning and concept of marketing research and its implications.
2. Familiarize with the process of marketing research.

1. Introduction to marketing research

- 1.1 Importance, nature and scope of marketing research
- 1.2 Role of marketing research in marketing
- 1.3 Limitations of marketing research
- 1.4 Ethics in marketing research
- 1.5 Marketing research process and organization.

2. Implications of marketing research

- 2.1 Implication of marketing on marketing mix (4P's and extended 4 P's)
- 2.2 Marketing information system and marketing research
- 2.3 Prominent Market research agencies in India
- 2.4 Jobs in marketing research, skill sets required
- 2.5 Job and growth prospects

3. Marketing research process

- 3.1 Research process, problem formulation
- 3.2 Hypothesis statement – characteristics of a good hypothesis
- 3.3 Preparing the research proposal
- 3.4 Research designs – exploratory designs
- 3.5 Focus groups and experience surveys
- 3.6 Qualitative research techniques – depth interview and projective techniques
- 3.7 Causal research – experimental designs, internal and external validity of experiments

4. Contemporary Trends and Digital Tools in Marketing Research

- 4.1 Online and digital marketing research – Social media analytics, online surveys, and mobile-based research
- 4.2 Big Data and its role in marketing research
- 4.3 Artificial Intelligence and Machine Learning applications in consumer insights
- 4.4 Neuromarketing and consumer behavior tracking (eye-tracking, biometrics, etc.)
- 4.5 Use of analytics platforms – Overview of Google Analytics, Tableau, and CRM-based data mining
- 4.6 Ethical and data privacy concerns in digital research
- 4.7 Challenges and future of technology-driven marketing research

Recommended Books

1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi.
2. Boyd, H.W., Ralph Westfall and S.F.Starsh: Marketing Research : Text and Cases, Richard D. Irwin, Boston.
3. Chisnall, Peter M. : The Essence of Marketing Research, Prentice Hall, New Delhi.

4. Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.
5. Davis, J.J.: Advertising Research, Prentice Hall, New Delhi
6. Green, Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
7. Hooda, R.P.: Statistics for Business and Economics, Macmillan India, New Delhi
8. Luck, D.J.: Marketing Research, Prentice Hall, New Delhi
9. Tull, Donald and Hakin, Del I: Marketing Research: Measurement and Method, Prentice Hall, New Delhi.
10. Zaltman and Burger: Marketing Research, Dryden Press, Illinois.

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester I

Research Methodology

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the need of research and different types of research.
2. Understand the process of formulation of research problem and preparation of research design.
3. Understand the different methods of data collection for research.
4. Acquainted with research report writing.

1. Introduction

- 1.1 Meaning and definitions of research
- 1.2 Objectives of research
- 1.3 Motives of research
- 1.4 Significance of research
- 1.5 Types of research
- 1.6 Role of computers in research

2. Formulation of research problem and design

- 2.1 Factors in selecting research problem
- 2.2 Formulation of research problem
- 2.3 Criteria for good research problem
- 2.4 Hypothesis- meaning, characteristics and kinds
- 2.5 Formulation of hypothesis
- 2.6 Research design- meaning, need, features
- 2.7 Components of research design

3. Data collection

- 3.1 Sources-primary and secondary
- 3.2 Primary- observation, interview, questionnaire
- 3.3 Secondary- internal and external
- 3.4 Analysis and interpretation of data

4. Report writing

- 4.1 Meaning and definitions
- 4.2 Precaution in report writing
- 4.3 Steps in report writing
- 4.4 Structure and layout of research report
- 4.5 Requisites of a good research report
- 4.6 Use of report for further research

Recommended Books

1. Rao K.V.- Research Methodology in Commerce and Management (Starling)
2. C.R.Kothari- Research Methodology (Willey)
3. U.N.I.D.O. Centre, Management for Evaluation of Industrial Projects (N.N. Publication)
4. Wilkinson, Bhandarkar, Methodology & Techniques of Social Research (Him. Pub).
5. Research Methodology- C.M.Chaudhary
6. Research Methodology in Social Sciences, G.C.Pande
7. Research Methodology in Social Sciences, Sharma, Prasad Satyanarayan
8. Scientific Social Surveys and Research - Puling Young

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester II

Major Mandatory: Business Finance II

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

After completion of the course, students would be able to:

1. Understand the nature, structure and issues in business finance and the financial services in India.
2. Understand the stock exchange and the functioning of BSE and NSE.
3. Understand the foreign capital concept and the new dimensions in business finance of India.
4. Understand the concept of corporate restructuring along with mergers and amalgamations.

1. Stock exchange

- 1.1 Definition, importance, functions
- 1.2 Stock exchanges in India
- 1.3 Working of BSE and NSE
- 1.4 Trading mechanism, depository

2. Foreign capital

- 2.1 Role and importance
- 2.2 Various sources of foreign capital
- 2.3 Foreign direct investments, NRI fund, GDR and ADR issues
- 2.4 Foreign collaborations

3. New dimensions in business finance

- 3.1 Lease financing – meaning, importance, types of leasing
- 3.2 Lease v/s buy decision, problems and prospects of leasing in India
- 3.3 Venture capital- concept, process and methods of financing
- 3.4 Development of Venture capital in India
- 3.5 Credit Rating : meaning – need – credit rating agencies in India – methodology of credit rating

4. Corporate restructuring and finance

- 4.1.1 Forms of expansion & diversification
- 4.1.2 Acquisition, takeover & mergers, amalgamation – importance – Reason for Mergers & Amalgamation
- 4.3 Benefits of Merger & amalgamation.

Recommended Books

1. P.V.Kulkarni : Business Finance, Himalaya Publishing House.
2. K.R.Javeri : Capital Issue -Law and Methodology, M.N.Tripathi Pvt. Ltd.
3. I.M.Bholey : Financial Methods and Institutions, McGraw Hills ,Delhi.
4. K. Bhalla : Invest Management, S.Chand , New Delhi.
5. I. M.Pandey : Financial Management, Vikas Publishing House.
6. S.C. Kucchal : Corporation Finance ,Chaitanya Publishing House , Allahabad.
7. F.W.Paish : Business Finance.
8. Dr.M.A.Kohok : Financial Services in India, Digvijay Prakashan , Pimpalgaon-Baswant ,Dist :Nasik.

CDOE M.Com (CBCS 2025 as per NEP 2020)
Semester II

Major Mandatory: Management Concepts and Organizational Behaviour II

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

After completion of the course, students would be able to:

1. Understand the conceptual framework of management and organisational behaviour.
2. Understand the essential terms such as Group dynamics and leadership and their importance.
3. Understand the different conflicts in an organisations and the handling of such conflicts.
4. Understand the interpersonal and organisational communications and the barriers to such communication and their types.

1. Group dynamics and team development

- 1.1 Group dynamics - definition and importance
- 1.2 Types of groups, group formation,
- 1.3 Group development, group composition, group performance factors
- 1.4 Principle-centered approach to team development

2. Leadership

- 2.1 Concept; leadership styles
- 2.2 Theories - trait theory, behavioural theory, Fielder's contingency theory, Harsey and Blanchard's situational theory;
- 2.3 Managerial grid; Likert's four systems of leadership

3. Organizational conflict

- 3.1 Dynamics and management
- 3.2 Sources, patterns, levels, and types of conflict
- 3.3 Traditional and modern approaches to conflict
- 3.4 Functional and dysfunctional organizational conflicts
- 3.5 Resolution of conflict.

4. Interpersonal and organizational communication

- 4.1 Concept of two-way communication
- 4.2 Communication process
- 4.3 Barriers to effective communication
- 4.4 Types of organizational communication
- 4.5 Improving communication
- 4.6 Transaction analysis in communication

Recommended Books

- 1) Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston. Hellreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.
- 2) Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour: Utilizing Human Resources, Prentice Hall, New Delhi.

- 3) Inancevich; John and Michael T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
- 4) Koontz, Harold, Cyril O'Dopnnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi. Luthans, Fred: Organizational Behaviour, McGraw Hill, New York.
- 5) Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw-Hill, And New Delhi.
- 6) Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
- 7) Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.
- 8) Steers, Richard M and J. Stewart Black: Organizational Behaviour, Harper Collins College Publishers, New York.
- 9) Sukla, Madhukar: Understanding Organizations: Organization Theory and Practice in India, Prentice Hall, New Delhi.

CDOE M.Com (CBCS 2025 as per NEP 2020)
Semester II
Major Mandatory: Operation Research

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Students will be acquainted with the models and theories of Operations Research as are applicable in business.
2. Students will be able to apply Assignment Model for solving Assignment Problem.
3. The students will be able to identify year of replacement of asset to achieve economy in operation.
4. The students will be able to find optimal sequence of the jobs to minimize total elapsed time and idle time.

1. Introduction to Operations Research

- 1.1 Operations Research: Features of Operations Research;
- 1.2 Objectives of Operations Research
- 1.3 Scope and Limitations of Operations Research
- 1.4 Inventory Model: EOQ; Problems on EOQ

2. Assignment Model

- 2.1 Definition of Assignment Model; Features of Assignment Model/Problem
- 2.2 Solution on Assignment Problem,
- 2.3 Problems on Minimization and Maximization; Problems on Balanced and Unbalanced Assignment Problem

3. Replacement Model

- 3.1 Replacement Model/Problem: Features of Replacement Model
- 3.2 Factors to be considered in Replacement Model; Purchase Price, Installation, Scrap Value/Resale Value, Running/Variable/Maintenance/Operating Cost, Working Life
- 3.3 Calculation of Total Fixed Cost, Total Variable Cost, Total Cost and Average Cost at the end of each year for deciding year of replacement of asset

4. Sequencing Model

- 4.1 Sequencing Model: Features of Sequencing problem
- 4.2 Assumptions in Sequencing Model; finding optimal sequence and total elapsed time and idle time of machine
- 4.3 Problems on Processing n jobs through one machine

Recommended Books:

1. P K Gupta and D S Hira: "Operations Research"
2. Gupta and Manmohan: "Problems in Operations Research"
3. V.K.Kapoor: "Operations Research"

CDOE M.Com (CBCS 2025 as per NEP 2020)
Semester II
Major Mandatory: E-filing of Income Tax

Total Credits-02

Total Hours 30

Course Outcomes (COs)

After successful completion of the course, students will be able to:

CO Code	Course Outcome	Teaching-Learning Methods
CO1	Differentiate between e-filing and traditional filing, and identify when e-filing is mandatory	Lecture, Case Study, Audio-Visual Demonstration
CO2	Compute total income and tax liability; identify appropriate ITR forms and file electronically	Problem Solving, Hands-on Practice
CO3	Understand TDS concepts and execute the e-filing of TDS returns	Demonstration, Online Simulations, Lab Workshop
CO4	Recognize types of GST returns and their e-filing procedures	ICT Tools, Portal Walkthroughs, Group Activity

Unit I: E-Filing and Basics of Income Tax (15 Hours)

- 1.1 Meaning of e-filing; difference between e-filing and regular/manual filing of income tax returns
- 1.2 Benefits and limitations of e-filing; types of e-filing (Self-filing, e-return intermediaries, etc.)
- 1.3 E-filing process overview; relevant CBDT notifications and recent guidelines
- 1.4 Required documents for e-filing; account creation and login on the Income Tax Portal
- 1.5 Introduction to Income Tax Act and basic terminology: Assessee, Previous Year, Assessment Year, etc.
- 1.6 Heads of income: Overview of income from salary, house property, business/profession, capital gains, and other sources
- 1.7 Computation of Gross Total Income and Tax Liability (simple examples)
- 1.8 Deductions under Chapter VI-A: Overview of 80C, 80D, 80G, etc.
- 1.9 Introduction to PAN card – application, importance, and linking with Aadhaar
- 1.10-Types of ITR forms: ITR-1 to ITR-6 – applicability and key differences

Unit II: Practical Filing – ITR, TDS & GST Returns (15 Hours)

- 2.1 Due dates and penalties related to filing of ITRs; Late fees, interest u/s 234F
- 2.2 Instructions for filling ITR-1 to ITR-4S; Downloading, preparing and uploading returns using utility tools
- 2.3 Walkthrough of Income Tax Portal – user registration, e-verification, and submission
- 2.4 Introduction to TDS – concept, rates, applicable sections
- 2.5 Advance Tax – provisions, thresholds, and payment schedule
- 2.6 TDS deposit schedule, forms for submission – 24Q, 26Q, 27Q, etc.
- 2.7 Exemption forms – Form 13 (Lower/Nil deduction), Form 15G and 15H (Declaration for no TDS)
- 2.8 e-Filing of TDS returns – step-by-step practical demo using TRACES & NSDL portals
- 2.9 Overview of GST returns – GSTR-1, GSTR-3B, GSTR-9 and their due dates

2.10-Introduction to GSTN portal – login, preparation, and filing of GST returns (overview)

Recommended Books:

1. Ahuja, G., & Gupta, R. (2024). *Systematic Approach to Income Tax*. Bharat Law House.
2. Singhania, V. K. (2024). *Students' Guide to Income Tax Including GST*. Taxmann Publications.
3. Mehrotra, H. C., & Goyal, S. P. (2024). *Income Tax Law and Accounts*. Sahitya Bhawan.
4. CBDT (n.d.). *Income Tax e-Filing Portal Guidelines*. Retrieved from: <https://www.incometax.gov.in>
5. TRACES (n.d.). *TDS Reconciliation Analysis and Correction Enabling System*. Retrieved from: <https://www.tdscpc.gov.in>

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester II

Major Elective: Group A: Advanced Accounting II

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the coherent set of logical principles.
2. Understand the general frame of reference for the evaluation and development of accounting practices.
3. Understand the process of internal reconstruction and liquidation in the company.

1. Holding companies

- 1.1 Consolidated accounts of holding and group companies
- 1.2 Inter- company transactions (holding company with two subsidiaries only)

2. Internal reconstruction

- 2.1 Internal reconstruction including preparation of schemes
- 2.2 Alteration and reduction of share capital

3. Liquidation

- 3.1 Preparation of statement of affairs

4. Corporate financial reporting

- 4.1 Issues and problems with reference to published financial statements of companies
- 4.2 Financial reporting in respect of mutual funds, non-banking financial companies, merchant bankers, stock brokers

Recommended Books

1. S.K. Chakraborty and others: Accounting and Finance, Oxford University Press.
2. Company Accounts - S. Kr. Paul
3. S.N.Maheshwari-An Introduction to Accountancy
4. G. Sinha: Accounting Theory: Book World, Calcutta.
5. S. Porwal: Accounting Theory, Tata McGraw Hill.
6. Jain and Narang: Company Accounts, Kalyani Publishing Co.
7. B.P. Agarwal: Advanced Financial Accounting, Pitambar Publishers.
8. Baxter, Villiam T.: Accounting Values and Inflation.
9. Robert Seapens: Accounting in an Inflationary Environment, Macmillan, London
10. Anthony and Reece: Accounting Principles, All India Traveller Book Seller, Delhi.
11. M.C. Mallo: Theory of Evolution of Accounting Ideas, S. Chand and Co.

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester II

Major Elective: Group B: Business Administration II

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the need and importance of Human Resource Management.
2. Acquainted with objectives of manpower planning and need of training and development.
3. Understand the process of performance appraisal and merit rating.
4. Understand the different strategies related to retirement, separation and retrenchment.

1. Human resource management

- 1.1 Concept, approaches, functions, challenges of HRM in Indian context and in changing business scenario
- 1.2 Human resource environment -technology and structure, network organisations, virtual organisations, workforce diversity, demographic changes
- 1.3 Entry of female employees in the workforce, dual career employees, employee leasing, contract labour, global competition, global sourcing of labour, WTO and labour standards

2. Training and development

- 2.1 Training process and methodology, need and objectives, training procedure
- 2.2 Methods of training and aids, evaluation of training programmes

3. Performance appraisal and merit rating

- 3.1 Definition, methods of performance appraisal, result based performance appraisal, errors, ethics in performance appraisal, 360 degree feedback
- 3.2 Merit rating - promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation

4. Retirement/separation/retrenchment strategies

- 4.1 Kinds of retirement, VRS and separation schemes, early retirement plans, resignation, discharge, dismissal, suspension, lay off
- 4.2 New concepts in HRM- New concepts of customer service level and agreement, SQDCS, HR audit, benchmarking, downsizing, H R outsourcing

Recommended Books

- 1) Human Resource Management - Garry Dessler
- 2) Human Resource Management - R S Dwiwedi
- 3) Human Resource Management - V P Michael
- 4) Human Resource Management - Mirza and Saiyadin
- 5) Managing Human Resource - Arun Monappa
- 6) Strategic Human Resource Management - Charles R. Green
- 7) Strategic Human Resource Management - Kandula
- 8) Strategic Human Resource Management - Jeffery B. Mello
- 9) Personnel & Human Resource Management - Robert Mat & Jhon Jackson

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester II

Major Elective: Group C: Marketing II

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Acquaint with the theory and practice of advertising as well as management of a firm's sales operation.
2. Understand the importance and process of sale planning.
3. Analyze the sales force management along with the compensation and promotion policies.
4. Understand the control process and analyze the sales volume and evaluate their performance.

1. Sales planning

- 1.1 Importance and types of sales planning
- 1.2 Sales planning process
- 1.3 Sales forecasting
- 1.4 Determining sales territories, sales quotas, and sales budget.

2. Sales organization

- 2.1 Setting up a sales organization
- 2.2 Planning process
- 2.3 Principles of determining sales organization.

3. Sales force management

- 3.1 Estimating manpower requirements for sales department
- 3.2 Planning for manpower-recruitment and selection, training and development, placement and induction
- 3.3 Motivating sales force; leading the sales force
- 3.4 Compensation and promotion policies
- 3.5 Sales meetings and contests.

4. Control process

- 4.1 Analysis of sales volume
- 4.2 Costs and profitability
- 4.3 Managing expenses of sales personnel
- 4.4 Evaluating sales force performance.

Recommended Books

1. Aaker, David, et. al.: Advertising Management, Prentice Hall, New Delhi.
2. Anderson, Hair, Bush: Professional Sales Management, McGraw Hill, Singapore
3. Batra, Rajeev, John G. Myers and David A. Aaker: Advertising Management, Prentice Hall, New Delhi.
4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill Singapore
5. Gupta, Vaswar Das: Sales Management in Indian Perspective, Prentice Hall, Delhi.
6. Johnson, Kurtz, Schewing, Sales Management, McGraw Hill, Singapore
7. Krik C.A.: Salesmanship, Taraporewala, Bombay
8. Norris, James S.: Advertising, Prentice Hall, New Delhi.

CDOE M.Com (CBCS 2025 as per NEP 2020)
Semester III

Major Mandatory: Management Accounting I

Total Credit – 04

(Total Hours 60)

Course outcomes:

After completion of the course, students would be able to:

1. Understand the concept of Management accounting.
2. Understand the tools, techniques and ratios useful for taking managerial decisions.
3. Analyse various sources and application of finance through cash flow statement
4. Understand various budgets and their role in organization.

1. Introduction to Management Accounting

- 1.1 Define management accounting and differentiate it from financial accounting.
- 1.2 Explain the objectives and functions of management accounting in the Indian context.
- 1.3 Identify the users of management accounting information in Indian businesses.
- 1.4 Compare and contrast the various management accounting techniques used in Indian organizations.

2. Ratio Analysis

- 2.1 Different types of financial ratios
- 2.2 Interpret the meaning and significance of each financial ratio
- 2.3 Calculate key financial ratios using financial statements
- 2.4 Analyze the financial health and performance

3. Cash Flow Analysis

- 3.1 Differentiate between the three components of a cash flow statement (operating activities, investing activities, financing activities).
- 3.2 Explain the importance of cash flow analysis
- 3.3 Prepare a cash flow statement from a company's financial statements.
- 3.4 Use cash flow analysis to assess the liquidity and solvency

4. Budget and Budgetary Control

- 4.1 Define budgeting and budgetary control and their role in Indian organizations.
- 4.2 Explain the different types of budgets (e.g., master budget, flexible budget).
- 4.3 Develop a basic budget for a company.
- 4.4 Analyze the effectiveness of a budget and identify methods for budgetary control.

Recommended Books

- 1) Management Accounting by Dr. B. K. Mehta (SBPD Publications). (2021). (n.p.): SBPD Publications.
- 2) Principles of Management Accounting. (2021). (n.p.): Sultan Chand & Sons.
- 3) Management Accounting. (2006). India: S. Chand Limited.
- 4) Rathod, N. (2013). Management Accounting. (n.p.): Lulu.com.
- 5) Management Accounting. (2004). India: A.P.H. Publishing.
- 6) MANAGEMENT ACCOUNTING. (2016). India: PHI Learning Pvt. Ltd.

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester III

Major Mandatory: Global Business Environment

Total Credit – 04

(Total Hours 60)

Course Outcome:

After completion of the course, students would be able to:

1. Understand key concepts and definitions related to the global business environment.
2. Interpret and explain the complexities of international trade, investment, and competition.
3. Analyze the internal and external environments and its impact on real-world business scenarios.
4. assess the opportunities and challenges presented by the global supply chain and international financial environment.

1. Understanding the Global Business Environment

- 1.1. Defining Globalization: Characteristics, drivers, and benefits of globalization in the contemporary world.
- 1.2. The Rise of Emerging Markets: The growing importance of emerging markets like India and their impact on global business.
- 1.3. Introduction to ESG (Environmental, Social, and Governance) Factors: Understanding the growing consideration of ESG factors in global business decisions and investment strategies.
- 1.4. The Role of Technology: The impact of technological advancements on communication, trade, and global business operations.

2. Analyzing Internal and External Environments

- 2.1. PESTEL Analysis: Identifying the Political, Economic, Social, Technological, Environmental, and Legal factors.
- 2.2. Country-Specific Analysis: Applying PESTEL analysis to understand the internal environment of a India with a focus on its strengths, weaknesses, opportunities, and threats (SWOT) for international business.
- 2.3. Regional Integration: Analyzing the impact of regional economic blocs on the business environment and trade flows.
- 2.4. Global Institutions: Understanding the role of international organizations in shaping the global trade environment and regulations.

3. Global Supply Chain Environment

- 3.1. Global Supply Chain Dynamics: Analyzing the stages and complexities involved in international supply chains.
- 3.2. Risks and Challenges: Identifying potential disruptions and risks associated with global supply chains.
- 3.3. Opportunities for Indian Businesses: Exploring how Indian businesses can leverage their strengths and resources to participate effectively in global supply chains.
- 3.4. Sustainable Supply Chain Practices: Evaluating the growing importance of sustainable practices in global supply chain management.

4. International Financial Environment and Institutions

- 4.1. Foreign Exchange Market (Forex): Understanding the mechanisms of foreign exchange transactions and their impact on international business.
- 4.2. International Financial Institutions: Analyzing the role of institutions like the International Monetary Fund (IMF) and World Bank
- 4.3. Foreign Direct Investment (FDI): Evaluating the impact of FDI inflows and outflows on the Indian economy and businesses.
- 4.4. International Trade Finance: Creating strategies for Indian businesses to manage financial risks associated with international trade transactions. (Consider including a simulation activity on trade finance instruments)

Recommended Books

1. The International Business Environment: Text and Cases. (n.d.). (n.p.): Pearson Education India.
2. Ahmed, F., Alam, M. A. (2022). Business Environment: Indian and Global Perspective. India: Prentice Hall India Pvt., Limited.
3. Global Business Management: In an International Economic Environment. (2000). India: Macmillan Publishers India Limited.
4. Kapoor, M. (2019). Global Business Environment: Shifting Paradigms in the Fourth Industrial Revolution. India: SAGE Publications.
5. Doing Business in India: Building Research-based Practice. (2011). UK: Routledge.
6. Morrison, J. (2020). The Global Business Environment: Towards Sustainability. United Kingdom: Bloomsbury Publishing.

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester III

Major Mandatory: Ethics and Corporate Governance

Total Credit – 04

(Total Hours 60)

Course Outcome:

After completion of the course, students would be able to:

1. Understand the importance of ethics in business and organizational decision-making
2. Apply ethical theories and frameworks to real-world scenarios
3. Analyze the impact of corporate governance on organizational performance and sustainability
4. To impart knowledge on governance which ensure ethics in corporate management.
5. Understand the role of corporate social responsibility and sustainability in business

1. Introduction to Ethics, Ethical Theories and Frameworks

- 1.1 Business ethics meaning, significance & scope
- 1.2 Factors responsible for ethical and unethical business decision.
- 1.3 Unethical practices in Business,
- 1.4 Business ethics in India, Ethics training programme.
- 1.5 Ethical frameworks (Stakeholder Theory, Triple Bottom Line)

2. Corporate Governance

- 2.1 Corporate governance – meaning – objectives – need - importance
- 2.2 Principles of corporate governance and organization success.
- 2.3 Corporate governance in India

3. Corporate Governance Forums

- 3.1 Corporate governance and role, responsibilities and powers
- 3.2 Board of Directors, Corporate Management Committee and Divisional Management Committee.
- 3.3 CII code on corporate governance – features
- 3.4 Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

4. Sustainability and Corporate Social Responsibility

- 4.1 Corporate Social Responsibility – Definition, nature, levels, phases and approaches
- 4.2 Types of CSR (philanthropy, environmental, social),
- 4.3 Indian models dimensions, Principles of CSR
- 4.4 Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

Recommended Books

1. Dr. Neeru Vasisht and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.

5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance,
Principles, Policies and Practices, Pearson Education.

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Semester III

Major Mandatory: Understanding E - Commerce Businesses

Total Credit – 02

(Total Hours 30)

Course Objectives:

- To introduce students to the fundamentals of E-Commerce and E-Business.
- To differentiate between traditional and digital business environments.
- To explain different E-Commerce business models and their practical relevance.
- To develop understanding of digital security, cyber threats, and protective technologies.
- To analyze the emerging opportunities and challenges of E-Commerce in the Indian context.

Course Outcome: After completion of the course, students would be able to,

CO Code	Course Outcome Statement	Teaching-Learning Methods
CO1	Understand the concept, features, and technologies of E-Commerce.	Lectures, PPTs, Conceptual Discussions
CO2	Compare traditional commerce with E-Commerce and evaluate its role in Indian business.	Case Studies, Real-life Examples
CO3	Identify and explain different E-Business models used in the digital economy.	Group Activities, Student Presentations
CO4	Describe security issues, cybercrimes, and data protection measures in E-Commerce.	Demonstrations, Expert Talks, Videos

Unit I: Introduction to E-Commerce and Business Models (15 Hours)

- 1.1 E-Commerce – Meaning and Concept
- 1.2 Characteristics and Significance of E-Commerce
- 1.3 Difference between Traditional Commerce and E-Commerce
- 1.4 Technologies used in E-Commerce
- 1.5 Problems and Opportunities in E-Commerce in India
- 1.6 Future of E-Commerce in India
- 1.7 E-Business – Meaning, Definition and Importance
- 1.8 E-Business Models – B2B, B2C, B2E, C2C, C2G, G2G, P2P
- 1.9 Manufacturing Model and Advertisement Model in E-Commerce

Unit II: E-Commerce Security and Risk Management (15 Hours)

- 2.1 Basic Security Issues in E-Commerce
- 2.2 Attacking Methods: Hacking, Cracking, Freaking
- 2.3 Filters – Meaning, Definition of Firewalls, Types of Filters
- 2.4 Cryptology – Encryption and Decryption
- 2.5 Cyber Crime – Meaning, Forms, and Case Studies
- 2.6 Managing E-Commerce Security – Tools, Policies, and Best Practices

Recommended Books

1. Dave Chaffey, E business and E commerce Management, Pearson education
2. Introduction to e commerce – Sage Publications
3. Introduction to E-commerce. (2010). Germany: Tsinghua University Press.
4. Bhusray, M. (2005). E-Commerce. India: Firewall Media.
5. Joseph, P. T. (2021). *E-commerce: An Indian perspective* (6th ed.). PHI Learning.

6. Laudon, K. C., & Traver, C. G. (2021). *E-commerce: Business, technology, society* (16th ed.). Pearson Education.
7. Bhasker, B. (2013). *Electronic commerce: Framework, technologies and applications* (4th ed.). McGraw-Hill Education.
8. Kalakota, R., & Whinston, A. B. (1997). *Frontiers of electronic commerce*. Addison-Wesley.
9. Jaiswal, S. (2004). *Doing business on the Internet: E-commerce for business*. Galgotia Publications.
10. Bajaj, K. K., & Nag, D. (2005). *E-commerce: The cutting edge of business* (2nd ed.). Tata McGraw-Hill Education.

CDOE M.Com (CBCS 2025 as per NEP 2020)

Semester III

Major Elective: Advanced Accounting III

Total Credit – 04

(Total Hours 60)

Course Outcome:

After completion of the course, students would be able to:

1. Understand basic concept of Auditing.
2. To impart knowledge of Auditor appointment, qualifications and power.
3. Understand the concept & significance of goodwill
4. Understand the concept of underwriting

1. Audit

- 1.1 Meaning , Features & Importance of Audit
- 1.2 Object & Classes of Audit
- 1.3 Audit Program & types of audit reports
- 1.4 Internal Audit Vs. External Audit
- 1.5 Evaluation of internal control procedures and techniques.

2. Audit of Limited Company & Public Undertaking

- 2.1 Appointment & Qualification of Company Auditor
- 2.2 Power Duties & Liabilities of Auditor.
- 2.3 Verification of Assets & Liabilities.
- 2.4 Audit of Public undertaking

3. Valuation of goodwill

- 3.1 Introduction to Goodwill, Types and factors affecting goodwill.
- 3.2 Methods of valuation of goodwill – Asset based approach, Income approach
- 3.3 Market approach, combined approached
- 3.4 Average Profit method, Super Profit Method, capitalization method, Annuity method
- 3.5 Limitation and criticisms of goodwill

4. Underwriting of shares and Debentures

- 4.1 Introduction of underwriting, underwriting commission
- 4.2 Provision of companies act with respect to underwriting
- 4.3 Underwriter, sub- underwriter, Broker and managers to issue.
- 4.4 Marked, Unmarked & firm underwriting application.
- 4.5 Liability of underwriters with respect to underwriting contract
- 4.6 Numericals

Recommended books

1. Valuation of Goodwill by CA R. Narayanan
2. Auditing: Theory & Practice by Arun Kumar & Rachana Sharma
3. A Handbook of practical Auditing by BN Tandon
4. Corporate Accounting by O'Reilly Media

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Semester III

Major Elective: Business Administration III

Total Credit – 04

(Total Hours 60)

Course Outcome:

After completion of the course, students would be able to:

1. To impart knowledge regarding production and management techniques.
2. To understand the process and tools of operation management
3. To acquaint the students with the knowledge of product design and development
4. To understand the processes and theories of organizational behaviour.

1. Introduction to production and operations management

- 1.1 Meaning and functions
- 1.2 Types of production systems- mass production/flow line, continuous, intermittent, batch production, job, lots etc
- 1.3 Service systems - recent trends in production and service system
- 1.4 Plant layout – objectives, basic principles, types, safety considerations and environmental aspects.

2. Product design and development

- 2.1 Product design – meaning, responsibility, factors determining the design, characteristics of good design
- 2.2 Production department- stages of product design, factors responsible for product development, tools of product development, product planning, standardization, simplification and diversification, techniques of product development

3. Introduction to Organisational Behaviour (OB)

- 3.1 Definition and goals of OB
- 3.2 Theoretical and conceptual frameworks for the study of OB
- 3.3 Role of information technology in organization and impact of globalisation on organisational behaviour
- 3.4 Models of OB -autocratic, custodial, supportive, collegial and SOBC

4. Organisational Culture and Human Behaviour

- 4.1 Definition and characteristics of organisational culture
- 4.2 Creating and maintaining a culture
- 4.3 Dimensions of attitude, attitude change
- 4.4 Meaning of personality attributes
- 4.5 Dimensions of attitude, attitude change

Recommended books

1. Production and operation Management – B. S. Goel, Pragati Prakashan
2. Production and Operations Management –S. N. Chary, Tata McGraw Hill
3. Modern Production and Operation Management -Elword Buffa
4. Human Behaviour at Work – J. W. Newstorm
5. Organisation Behaviour : Text and Cases- Games K. Aswathappa
6. Organisational Behaviour - Stephen Robbins

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Semester III
Major Elective: Marketing III

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the nature and importance of international marketing.
2. Analyse international environment and its external factors and its impact on international marketing decisions.
3. Understand the concept of services marketing.
4. Understand the concept of marketing mix, 4ps and extended 3p's of marketing.

1. Introduction to international marketing

- 1.1 Nature and significance
- 1.2 Complexities in international marketing
- 1.3 Transition from domestic to transnational marketing
- 1.4 International market orientation - EPRG framework
- 1.5 International market entry strategies.

2. International marketing environment

- 2.1 Internal environment
- 2.2 External environment - geographical, demographic, economic, socio-cultural, political and legal environment;
- 2.3 Impact of environment on international marketing decisions.

3. Service marketing

- 3.1 Introduction
- 3.2 Nature
- 3.3 Characteristics of services marketing
- 3.4 Importance of services marketing
- 3.5 Reasons for growth in service marketing
- 3.6 Classification of Services
 - i) Consumer
 - ii) Industrial
- 3.7 Consumer vs. industrial services
- 3.8 Global and Indian scenario

4. Service marketing mix-

- 4.1 Extended services marketing mix: going beyond the 4 Ps
- 4.2 Introduction to the 7 Ps marketing mix
- 4.3 Product –service product, standalone service products and service products bundled along with tangible products
- 4.4 Service life cycle
- 4.5 Service quality models– Gronroos model – PZB Gaps model
- 4.6 SERVQUAL and SERVPERF.
- 4.7 Price – factors involved in pricing a service product
- 4.8 Demand variation and capacity constraints measures to respond to changes in demand

Recommended books

1. International Marketing. (2009). India: Vikas Publishing House Pvt Limited.
2. Balaji, B. (2002). Services Marketing and Management. India: S. Chand Limited.
3. Shanker, R. (2002). Services Marketing. India: Excel Books.
4. Rama Moahana Rao, K. (2011). Services Marketing. India: Pearson.
5. Services Marketing. (2009). India: Excel Books.
6. Services Marketing:. (2011). India: Pearson Education India.

CDOE M.Com (CBCS 2025 as per NEP 2020)
Semester IV

Major Mandatory: Management Accounting II

Total Credit – 04

(Total Hours 60)

Course outcomes:

After completion of the course, students would be able to:

1. Understand the concept and importance of capital structure
2. Analyze the various sources of financing and their implications
3. Understand the concept and importance of working capital
4. Analyze the components of working capital and their management
5. Develop skills in evaluating and selecting capital projects

1. Capital Structure Strategies

- 1.1 Definition and importance & Overview of capital structure
- 1.2 Sources of Financing,
- 1.3 Designing Optimal capital Structure
- 1.4 Capital Structure Theories – Net Income, Net Operating Income, Modigliani-Miller Theorem

2. Working Capital Management

- 2.1 Definition and importance of working capital
- 2.2 Components of working capital: current assets and current liabilities
- 2.3 Working capital cycle, Sources of Working Capital
- 2.4 Requirement of Working Capital

3. Capital Budgeting

- 3.1 Definition and importance of capital budgeting
- 3.2 Capital budgeting process: identification, evaluation, selection, and implementation
- 3.3 Concept of time value of money
- 3.4 Capital Budgeting Methods: Payback period method, Average Rate of Return
- 3.5 Net present value (NPV) method, Profitability index (PI) method, Internal rate of return (IRR) method

4. Corporate Investment Analysis

- 4.1 Decision-making under uncertainty, Decision Tree,
- 4.2 Certainty Equivalent Factor analysis
- 4.3 Sensitivity Analysis
- 4.4 Capital Rationing – Meaning, nature and its different types

Recommended books

1. Garg, M. (2015). Working Capital Management. India: Educreation Publishing.
2. Bhalla, V. K. (2014). Working Capital Management. India: S. Chand Pvt. Limited.
3. CAPITAL BUDGETING: decision methods - PBP, DPBP, ARR, NPV, PI, IRR, MIRR (theory and interpretation). (n.d.). (n.p.): Chandra Sekhar.
4. Capital Budgeting. (2005). India: Deep & Deep Publications.
5. Ranganatham, M. (2006). Investment Analysis and Portfolio Management. India: Pearson Education/Dorling Kindersley (India).

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Semester IV

Major Mandatory: Strategic Management

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Acquaint the theory and practice strategic management
2. Understand the importance and process strategy and strategy formulation
3. Acquaint the use of strategy for business growth and development
4. Understand the importance of Strategy in creating competitive edge
5. Acquaint the importance of Innovation, Mergers, Acquisition in Strategic Management

1. Introduction to Strategy

- 1.1 Meaning, Definition, Role and Concept of Strategy
- 1.2 Approaches to Strategic Decision making
- 1.3 Strategic Management Process
- 1.4 Strategic Intent
- 1.5 Levels of Strategy

2. Environmental Analysis and Diagnosis

- 2.1 Concept of Environment, Components of environment
- 2.2 Environmental Scanning-PESTLE, ETOP, SWOT
- 2.3 Porters five force model
- 2.4 Porters diamond framework
- 2.5 Resources Based View

3. Formulation, Choice, Implementation and Evaluation of Strategy

- 3.1 Formulation of Strategy, Choices, Strategic Options at Corporate level, growth, Stability and Retrenchment strategies
- 3.2 Competitors Analysis
- 3.3 Customer Analysis
- 3.4 Value Chain Analysis
- 3.5 Evaluation of strategic alternatives
- 3.6 Product portfolio Model (BCG, GE Matric, Hoffers).

4. Managing Innovation & Restructuring

- 4.1 Meaning and concept of innovation, restructuring
- 4.2 Types of innovation
- 4.3 Corporate Restructuring
- 4.4 Strategy for acquisition, Merger and Joint Ventures
- 4.5 Managing Mergers and Joint Ventures as Strategy

Recommended Books

1. Davidson, W. H. (2013). Global Strategic Management. John Wiley, New York. Unit(s) - III
2. Frynas, J. G. & K., Mellahi (2014). Global Strategic Management. Oxford University Press. Unit(s) - V
3. Ghemawat, P. (2017). Strategy and the Business landscape. Pearson Publishers Unit(s) –I, II
4. Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India. Unit(s) - II, III, IV and V
5. Hitt, Michael A., Ireland, R. D., Hoskisson, Robert, E.& S., Manikutty (2016). Strategic Management: A South- Asian Perspective. Cengage Learning, India, Unit(s) - I, II,
6. Thompson, Arthur A. & A., J. Strickland (2012). Strategic Management. McGraw Hill, New York. Unit(s) - I, II, III
7. Wheelen, Thomas L., Hunger, J. David, Hoffman, Alan N. & Charles, E. Bamford (2017). Strategic Management and Business Policy: Globalization, Innovation and Sustainability. Prentice Hall, New Jersey.

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Semester IV

Major Mandatory: Entrepreneurship Development

Total Credit – 04

(Total Hours 60)

Course outcomes:

After completion of the course, students would be able to:

1. Understand the concept and scope of entrepreneurship
2. Identify entrepreneurial opportunities and generate ideas
3. Develop marketing strategies for entrepreneurial ventures

1. Entrepreneurship Fundamentals

- 1.1 Definition and importance of entrepreneurship
- 1.2 Types of entrepreneurs and entrepreneurial ventures
- 1.3 Entrepreneurial traits and skills
- 1.4 Idea Generation & Opportunity recognition
- 1.5 Feasibility study and business planning

2. Entrepreneurial Marketing and Finance

- 2.1 Marketing strategies for entrepreneurs
- 2.2 Branding and positioning
- 2.3 Financial management for entrepreneurs
- 2.4 Sources of funding and venture capital
- 2.5 Budgeting and financial planning

3. Project Planning and Feasibility Studies

- 3.1 The Concept of Project, Seven phases of project,
- 3.2 Project Life Cycle
- 3.3 Project Planning -Feasibility
- 3.4 Steps of Project Planning
- 3.5 Project proposal & report preparation.

4. Entrepreneurial Growth and Sustainability

- 4.1 Scaling up and growing an entrepreneurial venture
- 4.2 Innovation and entrepreneurship
- 4.3 Social entrepreneurship and sustainability
- 4.4 Entrepreneurial exit strategies
- 4.5 Case studies of successful entrepreneurs

Recommended books

1. The Dynamics of Entrepreneurial Development and Management, Vasanth Desai, Himalaya.
2. Entrepreneurship Development & Small Business Enterprises – Second Edition, Poornima M.Charantimath , Pearson

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Semester IV

Major Elective: Group A: Advanced Accounting IV

Total Credit – 04

(Total Hours 60)

Course outcomes:

After completion of the course, students would be able to:

1. Understand the methods of auditing and their overall application.
2. Understand the procedure of auditing the specialized units.
3. Establish the recent trends in the auditing.
4. Understand the accounting of branches
5. Understand the accounting of holding company

1. Audit of specialized units

- 1.1 Special features of audit of banks
- 1.2 Charitable trusts
- 1.3 Co-operative societies
- 1.4 Multinational companies

2. Recent trends in auditing

- 2.1 Cost audit
- 2.2 Tax audit
- 2.3 Management audit
- 2.4 Efficiency audit
- 2.5 Proprietary audit
- 2.6 VEM audit
- 2.7 Government system of audit

3. Branch accounting

- 3.1 Independent branches
- 3.2 Accounting at head office and branch
- 3.3 Some special transactions
- 3.4 Foreign branches
- 3.5 Rules of converting trial balance of foreign branch in head office currency

4. Single Entry System

- 4.1 Definition and Concept of single entry system
- 4.2 Difference between single entry system and double entry system
- 4.3 Illustrations

Recommended Books

1. Shukla and Garewal-Advanced Accounts, S. Chand, Delhi.
2. Advanced Accounting - R.L.Gupta & M. Radhaswamy
3. Accountancy - S.Kr. Paul
4. Company Accounts - S.Kr. Paul
5. R.L. Gupta-Advanced Accounts, S. Chand, Delhi.
6. Jain and Narang-Company Accounts, Kalyani, Ludhiana
7. Chio, FDS and Muelle G.G. - An Introduction to Multinational Accounting Prentice Hall.

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Semester IV

Major Elective: Group B: Business Administration IV

Total Credits-04

(Total Hours 60)

Course Outcomes:

After completion of the course, students would be able to:

1. To enable the students to acquaint himself with various aspects of marketing management.
2. To impart knowledge regarding consumer behaviour, customer relationship and understanding of brand management.
3. To understand the concept of branding and brand management

1. Consumer behaviour

- 1.1 Meaning and concept, buying motives and consumer behaviour
- 1.2 Environment influence on consumer behaviour-economic, political, technological, global etc.
- 1.3 Consumer behaviour models and consumerism, consumer education and protection, ethics in marketing

2. Customer relationship management (CRM)

- 4.1 Concept, significance and problems, customer integration management (CIM)
- 4.2 Attracting, retaining and growing customers, forming strong customer bonds
- 4.3 Customer database and CRM

3. Marketing strategy

- 3.1 Product, price, place, promotion and process strategies
- 3.2 New product development strategy, failure of a new product, causes and remedies
- 3.3 Strategies over product life cycle, international marketing as a strategy

4. Marketing communication and brand management

- 4.1 Meaning, concept and importance
- 4.2 Media management- media selection, media effectiveness, developing an effective media plan
- 4.3 Role of a media manager, advertising campaign approaches, new trends in marketing communication
- 4.4 Brand and branding, brand equity, measurement of brand equity
- 4.5 Brand awareness and brand association, brand loyalty –level of brand loyalty, strategies to build and maintain brand loyalty

Recommended Books

1. Introduction to Marketing: Theory and Practice- Adrian Palmar, Oxford
2. Marketing Management- Philip Kotler, Kevin Lane Keller, Pearson Education
3. Marketing Management- Rajan Saxena – Tata McGraw Hill
4. Marketing Management - S. A. Shertekar
5. Modern Marketing Management – R. S. Davar, UBS Distribution Ltd.
6. Marketing – Biplab S. Rose, Himalaya Publishing House
7. Marketing Management – P. K. Agrawal, Pragati Prakashan,
8. Marketing Management: Analysis, Planning, Control- Philip Kotlar, Prentice Hall, Delhi
9. International Trade and Export Management- Francis Cherunilam

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Semester IV

Major Elective: Group C: Marketing IV

Total Credit – 04

(Total Hours 60)

Course outcomes:

After completion of the course, students would be able to:

1. Understand the conceptual framework of international marketing management.
2. Understand the different distribution channels and logistic systems.
3. Understand the planning, organizing and control in the international marketing.
4. Analyze the emerging issues and development in the international marketing.
5. Understand the process and techniques of service marketing.

1. Promotion Decisions and Service Positioning

- 1.1 Complexities and Issues in Promotion
- 1.2 International Advertising
- 1.3 Personal Selling
- 1.4 Sales Promotion and Public Relations
- 1.5 Introduction, Definition, and Meaning of Service Positioning
- 1.6 Characteristic Features Leading to Differentiation
- 1.7 Positioning Strategies
- 1.8 Evaluation of Positioning Options

2. Distribution Channels, Logistics, and Service Quality

- 2.1 Functions and Types of Distribution Channels
- 2.2 Channel Selection Decisions
- 2.3 Selection of Foreign Distributors/Agents and Managing Relations
- 2.4 Introduction and Importance of Service Quality
- 2.5 Service Quality Gap Model
- 2.6 Components of Service Quality
- 2.7 Factors Influencing Service Quality

3. International Marketing Planning, Organizing, and Control

- 3.1 Issues in International Marketing Planning
- 3.2 International Marketing Information System
- 3.3 Organizing and Controlling International Marketing Operations

4. Emerging Issues and Developments in International and Services Marketing

- 4.1 Ethical and Social Issues in International Marketing
- 4.2 International Marketing of Services
- 4.3 Information Technology and International Marketing
- 4.4 Impact of Globalization and the Role of WTO
- 4.5 Role of IT in Services and E-Services
- 4.6 Online Consumer Behaviour and Self-Service Technologies
- 4.7 Services Marketing Applications in Various Sectors: Financial Services, Hospitality Services, Education Services, IT Services, Hotel Services, Event Management Services, Consultancy Services, Retailing Services, Telecommunication Services, Not-for-Profit Services, Social Services, Government Services, NGO Services

Recommended Books

1. Czinkota, M.R.: International Marketing, Dryden Press, Boston.
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
3. Jain, S.C.: International Marketing, CBS Publications, New Delhi.
4. Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi.
5. Onkvisit, Sak and John J. Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.
6. Service Marketing - Valarie A Zeithmal, Mary Zobniter
7. Service Marketing - Helen Woodruff.
8. Service Marketing - Rolan Rust, Anthony Zahorik, Tomothy Keningham Addison Wesley
9. Service Marketing - SM Jha