MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24
M.Com 5 Year Integrated: 1st Semester

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits
1.	23COM501DS01	Financial Accounting	70	30	100	3 Hrs	04
2.	23COM501DS02	Business Management	70	30	100	3 Hrs	04
3.	23COM501MI01	Fundamentals of Accounting **(For students of other UTDs)**	70	30	100	3 Hrs	04
4.	23COM501MD01	Financial Literacy **(For students of other UTDs)**	50	25	75	3 Hrs	03
5.		**Ability Enhancement Courses (To be selected from University Common Pool)**	35	15	50	3 Hrs	02
6.	23COM501SE01	Digital Fluency in Business-I	50	25	75	3 Hrs	03
7.		**Value Added Courses (To be selected from University Common Pool)**	35	15	50	3 Hrs	02
Total Marks & Credits					**550**		**22**

Abbreviation:-

1) DSC : Discipline Specific Course
2) MIC : Minor Course
3) MDC: Multi Disciplinary Course
4) SEC : Skill Enhancement Course

Note:1. The minor course mentioned above is offered for the students of UTDs other than students of Commerce Department.

2. A student of Commerce Department while selecting the minor discipline has to ensure that the course of the opted minor discipline do not match with the Discipline Specific Course of his/her opted Programme.

MAHARSHI DAYANAND UNIVERSITY ROHTAK

DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24
M.Com 5 Year Integrated: 2nd Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits
1.	23COM502DS01	Advanced Financial Accounting	70	30	100	3 Hrs	04
2.	23COM502DS02	Business Laws	70	30	100	3 Hrs	04
3.	23COM502MI01	Accounting for Partnership Firm **(For students of other UTDs)**	70	30	100	3 Hrs	04
4.	23COM502MD01	Business Documentation **(For students of other UTDs)**	50	25	75	3 Hrs	03
5.		**Ability Enhancement Courses (To be selected from University Common Pool)**	35	15	50	3 Hrs	02
6.	23COM502SE01	Digital Fluency in Business-II	50	25	75	3 Hrs	03
7.		**Value Added Courses (To be selected from University Common Pool)**	35 35	15 15	50 50	3 Hrs 3 Hrs	02 02
Total Marks & Credits					**550**		**22**

Abbreviation:-

1. DSC : Discipline Specific Course
2. MIC : Minor Course
3. MDC: Multi Disciplinary Course
4. SEC : Skill Enhancement Course

Note: 1) The minor course mentioned above is offered for the students of UTDs other than students of Commerce Department.

2) A student of Commerce Department while selecting the minor discipline has to ensure that the course of the opted minor discipline do not match with the Discipline Specific Course of his/her opted Programme.

3) Students exiting the program after 2nd Semester and securing 48 credits including 4 credits of summer internship will be awarded UG Certificate in the relevant discipline/subject. In case of internship, evaluation shall comprise 30 percent for Internal assessment and 70 percent for external assessment as per latest centralized MDU Regulations/ guidelines.

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24

M.Com 5 Year Integrated: 3rd Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits
1.	24COM503DS01	Corporate Accounting-I	70	30	100	3 Hrs	04
2.	24COM503DS02	Cost Accounting	70	30	100	3 Hrs	04
3.	24COM503DS03	Business Statistics and its Applications	70	30	100	3 Hrs	04
4.	24COM503MI01	Basics of Corporate Accounting **(For students of other UTDs)**	70	30	100	3 Hrs	04
5.	24COM503MD01	Corporate Governance **(For students of other UTDs)**	50	25	75	3 Hrs	03
6.		**Ability Enhancement Course (To be selected from University Common Pool)**	35	15	50	3 Hrs	02
7.	24COM503SE01	Cyber Security and Artificial Intelligence in Commerce	50	25	75	3Hrs	03
Total Marks & Credits					**600**		**24**

Abbreviation:-

1. DSC : Discipline Specific Course
2. MIC : Minor Course
3. MDC: Multi Disciplinary Course
4. SEC : Skill Enhancement Course

Note: 1) The minor course mentioned above is offered for the students of UTDs other than students of Commerce Department.

2) A student of Commerce Department while selecting the minor discipline has to ensure that the course of the opted minor discipline do not match with the Discipline Specific Course of his/her opted Programme.

MAHARSHI DAYANAND UNIVERSITY ROHTAK

DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)

Scheme of Examinations underNational Education Policy 2020

w.e.f. Session 2023-24

M.Com 5 Year Integrated: 4th Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits
1.	24COM504DS01	Corporate Accounting-II	70	30	100	3 Hrs	04
2.	24COM504DS02	Cost Management	70	30	100	3 Hrs	04
3.	24COM504DS03	Financial Reporting & Auditing	70	30	100	3 Hrs	04
4.	24COM504DS04	Statistical Analysis for Business	70	30	100	3 Hrs	04
5.	24COM504MV02	Financial Engineering	70	30	100	3 Hrs	04
6.		**Ability Enhancement Course (To be selected from University Common Pool)**	35	15	50	3 Hrs	02
7.	-----	**Value Added Course (To be selected from University Common Pool)**	35	15	50	3 Hrs	02
Total Marks & Credits					**600**		**24**

Abbreviation:-

1. DSC : Discipline Specific Course
2. MV : Minor/Vocational Course

Note: 1. Students exiting the program after 4th Semester and securing 96 credits including 4 credits of summer internship will be awarded UG Diploma in the relevant discipline/subject.

2. The students shall learn any job oriented skill under the Summer Internship of 01 month (30 days) during the month of May/June after their annual examination of 4th semester. They shall produce the certificate for the same in the office of the department before the commencement of 5th semester classes.

3. In case of internship, evaluation shall comprise 30 percent for Internal assessment and 70 percent for external assessment as per latest centralized MDU Regulations/ guidelines.

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations underNational Education Policy 2020
w.e.f. Session 2023-24

M.Com 5 Year Integrated: 5th Semester

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits
1.	25COM505DS01	Income Tax	70	30	100	3 Hrs	04
2.	25COM505DS02	Financial Management	70	30	100	3 Hrs	04
3.	25COM505DS03	Accounting for Managerial Decisions	70	30	100	3 Hrs	04
4.	25COM505DS04	Project Management	70	30	100	3 Hrs	04
5.	25COM505MV01	Secretarial Practices	70	30	100	3 Hrs	04
6.	25COM505IN01	Internship	-	-	100	--	04
Total Marks & Credits					**600**		**24**

Abbreviation:-

1. DSC : Discipline Specific Course
2. MV : Minor/Vocational Course

Note: The students shall learn any job oriented skill under the Summer Internship of 01 month (30 days) during the month of May/June after their annual examination of 4th semester. Internship will require 120 hours (1 credit = 30 hrs of engagement). They shall produce the certificate for the same in the office of the department before the commencement of 5th semester classes. The evaluation of Summer Internship will be of 100 marks consisting 50 marks for their viva voce and 50 marks for their PPT presentation (Before the Departmental Committee of the college/institute with an external examiner) to be held before the commencement of 5th semester exams. In case of internship, evaluation shall comprise 30 percent for internal assessment and 70 percent for external assessment as per latest centralized MDU Regulations/ guidelines.

MAHARSHI DAYANAND UNIVERSITY ROHTAK

DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR
M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24

M.Com 5 Year Integrated: 6th Semester

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits
1.	25COM506DS01	Income Tax Law & Administration	70	30	100	3 Hrs	04
2.	25COM506DS02	Money and Banking	70	30	100	3 Hrs	04
3.	25COM506DS03	Goods & Services Tax-Law and Practices	70	30	100	3 Hrs	04
4.	25COM506DS04	Human Resource Accounting	70	30	100	3 Hrs	04
5.	25COM505MV01	E- Filing	50	50(P)	100	3 Hrs	04
Total Marks & Credits					**500**		**20**

Abbreviation:-

1. DSC : Discipline Specific Course
2. MV : Minor/Vocational Course
3. P : Practical

Note: Students exiting the program after 6th Semester and securing 136 credits will be awarded 3 Years UG Degree in the relevant discipline/subject.

Details:- 1. Number of Students for Practical in One group = 15

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24

M.Com 5 Year Integrated: 7th Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits
1.	26COM507DS01	Business Research Methods	70	30	100	3 Hrs	04
2.	26COM507DS02	Corporate Tax	70	30	100	3 Hrs	04
3.	26COM507DS03	Organisational Behaviour	70	30	100	3Hrs	04
4.	26COM507DS04	Business Analytics	70	30	100	3 Hrs	04
5.	26COM507DS05	Managerial Economics	70	30	100	3 Hrs	04
6.	26COM507MI01	Stock Market Operations **(For students of other UTDs)**	70	30	100	3 Hrs	04
Total Marks & Credits					**600**		**24**

Abbreviation:-

1. DSC : Discipline Specific Course
2. MIC :Minor Course

Note: 1) The minor course mentioned above is offered for the students of UTDs other than students of Commerce Department.

2) A student of Commerce Department while selecting the minor discipline has to ensure that the course of the opted minor discipline do not match with the Discipline Specific Course of his/her opted Programme.

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24

M.Com 5 Year Integrated: 8th Semester (with Hons.)

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits (C+T+P)
1.	26COM508DS01	Corporate Tax Planning & Management	70	30	100	3 Hrs	04
2.	26COM508DS02	International Financial Management	70	30	100	3 Hrs	04
3.	26COM508DS03	Export Import Procedure & Documentation	70	30	100	3 Hrs	04
4.	26COM508DS04	Financial Risk Management	70	30	100	3 Hrs	04
5.	26COM508DS05	Production Management	70	30	100	3 Hrs	04
6.	26COM508MI01	Financial Management(**For students of other UTDs**)	70	30	100	3 Hrs	04
Total Marks & Credits					**600**		**24**

Abbreviation:-

1. DSC : Discipline Specific Course
2. MIC : Minor Course

Note: 1) The minor course mentioned above is offered for the students of UTDs other than students of Commerce Department.

2) A student of Commerce Department while selecting the minor discipline has to ensure that the course of the opted minor discipline do not match with the Discipline Specific Course of his/her opted Programme.

3) Students exiting the program after 8th Semester and securing 184 credits including 4 credits of summer internship will be awarded 4 Years UG Degree (Hons.) in the relevant discipline/subject.

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24

M.Com 5 Year Integrated: 8th Semester (Hons. with Research)

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Practical Viva/ Voce	Total Marks	Exam Time	Credits
1.	26COM508DS06	Fundamental of Econometrics	70	30		100	3 Hrs	04
2.	26COM508DS07	Quantitative Techniques in Research	70	30		100	3 Hrs	04
3.	26COM508MI04	Researchable Issues in Accounting Finance	50	15+35 (RP)		100	3 Hrs	04
4	26COM508RP01	Research Project		90	210	300		12
Total Marks & Credits					----- -----	**600**		**24**

Abbreviation:-

1. DSC : Discipline Specific Course
2. MIC : Minor Course
3. RP : Research Proposal. For evaluation of Research Proposal, students shall prepare a research proposal including review of literature and the evaluation of the same shall be done by a Board of Examiners consisting of one internal examiner and one external examiner to be appointed by the HOD Commerce.

Note: 1) The minor course mentioned above is offered for the students of UTDs other than students of Commerce Department.

2) A student of Commerce Department while selecting the minor discipline has to ensure that the course of the opted minor discipline do not match with the Discipline Specific Course of his/her opted Programme.

3) In the case of Project Report(s)/Dissertation/Research Project, the evaluation shall comprise 30 percent for Internal Assessment and 70 percent for External Assessment.

4) The viva voce in respect of the Research Thesis/Project shall be conducted by a Board of Examiners, consisting of one internal faculty member to be appointed by the HOD and two external examiners out of the panel recommended by the PGBOS of Commerce (two members shall form the quorum).

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE
CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE-YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24
M.Com 5 Year Integrated: 9th Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Practical Viva/Voce	Total Marks	Exam Time	Credits
1.	27COM509DS01	Operations Research	70	30		100	3 Hrs	04
2.	27COM509DS02	Corporate Social Responsibility	70	30		100	3 Hrs	04
3.	27COM509DS03 **OR** 27COM509DS04 **OR** 27COM509DS05	Financial and Commodity Derivatives **OR** Performance Management **OR** Digital Marketing	70 70 70	30 30 30		100 100 100	3 Hrs 3 Hrs 3 Hrs	04 04 04
4.	27COM509DS06 **OR** 27COM509DS07 **OR** 27COM509DS08	Security Analysis and Portfolio Management **OR** Compensation Management **OR** Rural Marketing	70 70 70	30 30 30		100 100 100	3 Hrs 3 Hrs 3 Hrs	04 04 04
5.	27COM509IN01	Internship	--	30	70	100		04
Total Marks & Credits								**20**

Abbreviation:-

1. DSC : Discipline Specific Course

***Note** – The Students shall learn any job oriented skill under the Summer Internship of 01 month (30 days) during the month of May/June after their annual examination of 8th semester. Internship will require 120 hours (1 credit = 30 hrs of engagement). They shall produce the certificate for the same in the office of the department before the commencement of 9th semester classes.

In case of internship, evaluation shall comprise 30 percent for internal assessment and 70 percent for external assessment as per latest centralized MDU Regulations/ guidelines.

MAHARSHI DAYANAND UNIVERSITY ROHTAK

DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)

Scheme of Examinations underNational Education Policy 2020

w.e.f. Session 2023-24

M.Com 5 Year Integrated: 10th Semester (with Hons.)

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Practical/ VivaVoce	Total Marks	Exam Time	Credits
1.	27COM510DS01 OR 27COM510DS02 OR 27COM510DS03	Foreign Exchange Management OR Organisational Change and Intervention Strategies OR International Marketing	70 70 70	30 30 30		100 100 100	3 Hrs 3Hrs 3Hrs	04 04 04
2.	27COM510DS04 OR 27COM510DS05 OR 27COM510DS06	Risk and Insurance Management OR Business Negotiation OR Customer Relationship Management	70 70 70	30 30 30		100 100 100	3 Hrs 3 Hrs 3 Hrs	04 04 04
3.	27COM510RP01	Research Project/ Dissertation	--	90	210	300		12
Total Marks & Credits						**500**		**20**

Abbreviation:-

1. DSC : Discipline Specific Course

Note:-

1. In the case of Project Report(s)/Dissertation/Research Project, the evaluation shall comprise 30 percent for Internal Assessment and 70 percent for External Assessment.
2. The viva voce in respect of the Research Thesis/Project shall be conducted by a Board of Examiners, consisting of one internal faculty member to be appointed by the HOD and two external examiners out of the panel recommended by the PGBOS of Commerce (two members shall form the quorum).

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24
M.Com 5 Year Integrated: 10th Semester (Hons. with Research)

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Practical/Viva-Voce	Total Marks	Exam Time	Credits
1.	27COM510DS07	Advanced Econometric Modelling	70	30		100	3 Hrs	04
2.	27COM510DS08	Applied Multivariate Analysis	70	30		100	3 Hrs	04
3	27COM510RP01	Dissertation		90	210	300		12
	Total Marks & Credits					**500**		**20**

Abbreviation:-

1. DSC : Discipline Specific Course

Note:-1. The viva voce in respect of the Research Thesis/Project shall be conducted by a Board of Examiners, consisting of one internal faculty member to be appointed by the HOD and two external examiners out of the panel recommended by the PGBOS of Commerce (two members shall form the quorum).
In the case of Project Report(s)/Dissertation/Research Project, the evaluation shall comprise 30 percent for Internal Assessment and 70 percent for External Assessment.

2. Four credits of internship earned by a student during summer internship after 2nd semester or 4th semester will be counted in 5th semester of a student who pursue 3 year UG Programmes without taking exit option. Four credits of internship earned by a student during summer internship after 8th semester will be counted in 9th semester of a student who pursue 5 year Integrated Programmes without taking exit option.

M.Com 5 Year Integrated: 1st Semester
Paper: Financial Accounting
Paper Code: 23COM501DS01
w.e.f. Session 2023-24

Max Marks:70
Time: 3Hrs
Credits: 4

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Unit-I

Introduction: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

Unit-II

Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.

Unit-III

Final Accounts with adjustments; Accounting for non-profit organizations

Unit IV

Concept of Computerised Accounting System , Comparison between Manual and Computerised Accounting system, Advantages of Computerised Accounting System, Limitations of Computerised Accounting System

Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software, Accounting Software as part of Enterprise Resource Planning (ERP)

Suggested Readings:

- *Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition.*
- *S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.*
- *SPIyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.*
- *Goyal, B. K., & Tiwari, H. N. "Financial Accounting" Taxmann Publication, New Delhi.*
- *Tulsian, P.C. "Financial Accounting" S Chand Ltd., New Delhi.*
- *Monga, J. R. & Bahadur, R. "Financial Accounting: Concepts and Applications" Scholar Tech Press, New Delhi.*

M.Com 5 Year Integrated: 1st Semester
Paper: Business Management
Paper Code: 23COM501DS02
w.e.f. Session 2023-24

Max Marks:70
Time: 3Hrs
Credits: 4

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

UNIT-I

Introduction
Concept of Business Management, features and need for Study; and overview of managerial functions. Evolution of the Management Thoughts- Classical, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach and Modern Approaches/Theories.

UNIT-II

Planning and Organising
Planning: Concept, Process, and types and importance of Plans. Decision-making – Concept, Process, and Importance. Concept and process of Organising – An overview, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising.

UNIT-III

Staffing and Directing
Staffing: Concept, Importance and Process. Methods of Recruitment, Selection and Training- their merits and demerits. Leadership: Concept, Importance, Major theories of Leadership.

UNIT-IV

Motivation and Control
Motivation: Concept, types, Importance, extrinsic and intrinsic motivation; Major Motivation theories. Control: Concept, Process, Limitations, Principles of Effective Control, MajorTechniques of control.

REFERENCE BOOKS

- Tulsian, P.C. & Pandey, V. —Business Organisation & Managementl Pearson Education,.
- Drucker, PF, –Management challenges for the 21st century-Butterworth Oxford.
- Mitra J.K.(2018).Principles of Management.Oxford University Press.
- Allen, LA, –Management and Organisation-Tokyo.
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Stoner and Freeman, –Management—Prentice Hall, New Delhi. R
- Griffin- Management Principles and Application. Cengage
- Parag Deewan, –Management, Principles and practices-Excel Books.
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications

M.Com 5 Year Integrated: 1st Semester
Paper: Fundamentals of Accounting
Paper Code: 23COM501MI01
w.e.f. Session 2023-24

Max Marks:70
Time: 3Hrs
Credits: 4

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of equal marks. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry equal marks

Unit-I

Meaning of Accounting, Accountancy and Book Keeping, Objectives of Accounting, Scope of Accounting, Types of Accounting, Limitations, Basic Accounting Terms, Double Entry System of Book Keeping, GAAP (Generally Accepted Accounting Principal), Basic accounting Equations

Unit-II

Journalizing: Classification of Accounts, Personal, Real and Nominal; Recording & posting of simple transactions only.

Unit-III

Preparation of Subsidiary Books: Cash Book(single column cash book) Purchase Book, Sales Book, Purchase Return, Sales Return Book, B/R and B/P Book.

Unit-IV

Preparation of Trial Balance, Preparing the Financial Statements Trading Account, Profit and Loss Account and Balance Sheet of sole proprietary business (With Adjustment).

Suggested Readings:

1. D.K. Goyal: Financial Accounting, Arya Publications Pvt Ltd.
2. S.N. Maheshwari : An introduction to Accounting, Vikas Publishing House Pvt. Ltd.
3. Nishat Azmat and Andy Lymer: Basic Accounting: The step-by-step course in elementary accountancy, Kindle Edition
4. Anthony, R.N., a n d J.S. Reece, "Accounting Principles", Richard D. Irwin, Inc.
5. M onga, j.R., "Financial Accounting: Concepts and Applications", Mayoor Paper Backs, New Delhi.
6. Shukla, M.C., T.S. Grewal and S.C.Gupta, "Advanced Accounts", Vol-I, S.Chand & Co., NewDelhi.
7. Gupta, R.L. and M. Radhaswamy, "Advanced Accountancy", Vol-I, Sultan C hand & Sons, NewDelhi.

M.Com 5 Year Integrated: 1st Semester
Paper: Financial Literacy
Paper Code: 23COM501MD01
w.e.f. session 2023-24

Max Marks:70
Time: 3Hrs
Credits: 4

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit, out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

UNIT 1: INTRODUCTION, FINANCIAL PLANNING AND BUDGETING

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app based services. Need of availing of financial services from banks, insurance companies and postal services.

Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit.

UNIT 2: BANKING SERVICES AND FINANCIAL SERVICES IN INDIAN POST OFFICE

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit;
pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable
loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check
counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisanvikaspatra, NSC, PPF, senior citizen savings scheme , sukanyasamriddhiyojana ; India post payments bank. money transfer: money order, e-money order. Indian postal order.

Unit 3: Insurance Services

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance

companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life
insurance.

Unit 4: Stock Markets –Some Basic Concepts

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, dividend, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call
option, put option, hedge, holding period; Tax on short term capital gains and long-term capital
gains, Mutual Fund and its various schemes.

Suggested Readings:

- Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
- Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
- Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
- Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

M.Com 5 Year Integrated: 1st Semester
Paper: Digital Fluency in Business-I
Paper Code: 23COM501SE01
w.e.f. session 2023-24

Max Marks:50
Time: 3Hrs
Credits: 3

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 10 marks each.

UNIT 1-FUNDAMENTALS OF COMPUTER

Definition and characteristics of a computer, Advantages of computer, Components of computer, Applications of computer, Generations of Computer, Types of computer: Analog, Digital and Hybrid computers, Micro, Mini, Mainframe and Super Computers, Input devices and Output devices, Introduction to Computer memories: Primary storage, Secondary storage. Introduction to Software: Software Types, Systems Software, Types of Operating System, Application Software.

UNIT 2- INTERNET AND ITS APPLICATIONS

Introduction, History of Internet, Concept of Internet & WWW - Website Address and URL, Benefits of the Internet, Hardware and Software requirement for Internet, Internet - protocols: HTTP, HTTPS, FTP, Applications of Internet - Modes of Connecting Internet (Hotspot, Wi-Fi, LAN Cable, Broadband, USB Tethering), Popular Web Browsers (Internet Explorer/Edge, Chrome, Mozilla Firefox), Exploring the Internet - Surfing the web - Popular Search Engines - Searching on Internet, ISP, Internet Accounts, Internet Addressing.

UNIT 3- WORD PROCESSOR

Introduction to MS Word: Features of MS Word, Word Processing Basic - Opening Word Processing Package - Title Bar, Menu Bar, Toolbars & Sidebar - Creating a New Document, Opening and Closing Documents- Save and Save As - Closing Document, Page Setup - Print Preview - Printing of Documents - PDF file and Saving a Document as PDF file, Text Selection - Cut, Copy and Paste, Font, Color, Style and Size selection - Alignment of Text - Undo & Redo - Shortcut Keys, Menu Bars, Formatting text and document, Mail Merge, Export and Import File, Finding and replacing text, Working within tables- Adding, deleting, modifying rows and columns.

UNIT 4 - E-MAIL AND MULTIMEDIA

Introduction -Objectives - Structure - Opening Email account - Mailbox: Inbox and Outbox - Creating and Sending a new E-mail - CC – BCC- Replying –Mail Forwarding - attachments – Scheduling – Password Protect – Delete, Information Technology: Impact of IT on Business environment; Applications of IT. Multimedia: Concept of Multimedia, Multimedia Components, Multimedia Applications.

Skill Enhancement Activities:-

- Use word processor to prepare Resume
- Use of mail merge in Word Processor
- Systematically draft different emails
- Prepare a Letter of Internship requisition and send email.
- Install and uninstall a Web Browser and Record the Steps

Any other activities, which are relevant to the course.

Suggested Readings:-

- Fundamentals of Computers, by Rajaraman V , Adabala N
- Fundamentals of Computers by Manoj Wadhwa (Author)
- Fundamentals of Computers by (V. Rajaraman)
- Learning MS-Word and MS-Excel, by Rohit Khurana
- Microsoft Word 2019 Step by Step Joan Lambert (Author)
- Introduction to Information Technology, ITL, Pearson Education Delhi

M.Com 5 Year Integrated: 2nd Semester
Paper: Advanced Financial Accounting
Paper Code: 23COM502DS01
w.e.f. session 2023-24

Max Marks:70
Time: 3Hrs
Credits: 4

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

UNIT-I

Definition and Features of Partnership Accounts, Partners' Capital and Current Accounts, Profit and Loss Appropriation Account, Treatment of Goodwill in Partnership Accounts , Change in Profit Sharing Ratio, Admission of a Partner, Retirement of a Partner, Death of a Partner

UNIT II

Branch Accounts (including Foreign Branch) and Departmental Accounts.

UNIT III

Computerized accounting by using TALLY accounting software- Creating a Company; Configure and Features settings; Groups Creation; Ledgers Creation ; Vouchers Entry including GST; Debit & Credit Note

UNIT IV

Generating Reports by using computerized accounting system- Cash Book; Ledger Accounts, Trial Balance, Profit & Loss Account, Balance Sheet: Backup and Restore data of a Company.

Suggested Readings:

- Shukla, M. C..Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-I." Sultan Chand
  Publishing, New Delhi.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6thEdition.
- Goel, D. K., Financial Accounting, Avichal Publishing company, New Delhi.
- Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons.
- Shukla M. C., Grewal T.S. and Gupta S. C.; Advanced Accounts, S. Chand and Company, New Delhi.

M.Com 5 Year Integrated: 2nd Semester
Paper: Business Laws
Paper Code: 23COM502DS02
w.e.f. session 2023-24

Max. Marks: 70
Time: 3 Hrs
Credits: 4

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questionsof two marks each. The rest of the eight questions will be set from all the four units. Theexaminer will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit-I

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, Contingent contracts.

Unit-II

Void agreements, Discharge of contract – modes of discharge including and its remedies. Contract of Indemnity & Guarantee, Quasi–contracts.

Unit-III

Sale of Goods Act 1930. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit-IV

The Foreign Exchange Management Act- salient features of FEMA.

Suggested Readings:

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Merchantile Law, Sultan Chand & Co., New Delhi.
3. Akhileshwar Pathak, Legal Aspects of Business, Tata McGraw Hill Education Private Limited, New Delhi.

M.Com 5 Year Integrated: 2nd Semester
Paper: Accounting for Partnership Firm
Paper Code: 23COM502MI01
w.e.f. Session 2023-24

Max Marks: 70
Time: 3 Hrs
Credits: 4

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of equal marks. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry equal marks

Unit-I

Partnership Accounts: Meaning, Characteristics, Nature and types of partnership, Partnership Deed, Distribution of profits.

Unit-II

Partnership Accounts: Admission of a partner, Change in profit sharing ratio, Sacrifice Ratio, Methods of Valuation of Goodwill, Accounting Treatment of Goodwill, Revaluation Account, Necessary accounts to be prepared in case of admission of a partner.

Unit-III

Partnership Accounts: Retirement/Death of a partner, Change in profit sharing ratio, Gaining Ratio, Accounting Treatment of Goodwill, Revaluation Account, Necessary accounts to be prepared in case of Retirement/Death of a partner.

Unit-IV

Partnership Accounts: Dissolution of Firm, Types of Dissolution, Preparation of Realisation Account, Partner's loan Account, Partner's Capital Account and Cash/Bank Account of the partners (excluding Garner v/s Murray Rule).

Suggested Readings:

1. D.K. Goyal: Financial Accounting, Arya Publications Pvt Ltd.
2. S.N. Maheshwari : An introduction to Accounting, Vikas Publishing House Pvt. Ltd.
3. Nishat Azmat and Andy Lymer: Basic Accounting: The step-by-step course in elementaryaccountancy, Kindle Edition
4. Anthony, R.N., a n d J.S. Reece, "Accounting Principles", Richard D. Irwin, Inc.
5. M onga, j.R., "Financial Accounting: Concepts and Applications", Mayoor Paper Backs, New Delhi.
6. Shukla, M.C., T.S. Grewal and S.C.Gupta, "Advanced Accounts", Vol-I, S.Chand & Co., NewDelhi.

7. Gupta, R.L. and M. Radhaswamy, "Advanced Accountancy", Vol-I, Sultan C hand & Sons, NewDelhi.

M.Com 5 Year Integrated: 2nd Semester
Paper: Business Documentation
Paper Code: 23COM502MD01
w.e.f. session 2023-24

Max Marks:70
Time: 3Hrs
Credits: 4

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

UNIT 1

Business Documentation: A Technical Communication Skill, Meaning of Business documents, SOPs, KPI, Advantages of business documentation, Principles of Business Documentation.

UNIT II

Types of Business Documents, Steps in creating (drafting) business documents, Precautions in drafting business documents

Financial documents: Balance sheet, profit & loss statement, cash flow statement, Tax returns.

Board documents: Auditor's report, Directors' report, Committee report

Other major business documents: Partnership deed, Trust deed, Memorandum of Association, Article of Association, Certificate of registration or incorporation, License agreement, Lease agreement, Commercial building safety certificate, Sales deed, No objection certificate, Stamp duty, Employee offer letter, Salary Slip.

UNIT III

Banking Documents: Cheque, Demand Draft, Withdrawal slip, Pass book, Bank statement, Credit card statement, Pay-in-slip.

Mutual Funds and Stock market documents: Key information memorandum, Scheme information document, Statement of additional information, Investment Management Agreement, Prospectus.

UNIT IV

Filing of Account Opening form for different types of Bank Accounts: Saving Bank Account, Current Account, Fix Deposit Account, Term Account

Preparing Bill of Exchange and Promissory Note

Reference Books:

- E Books and resources
- Business Communication by Rai and Rai
- Drafting Pleading and Appearances - Taxman
- Document and information by J K Khanna
- Model Business Letters, Emails and Other Business Documents - by Taylor Latest edition of textbooks and reference Books may be used

M.Com 5 Year Integrated: 2nd Semester
Paper: Digital fluency in Business-II

Paper Code: 23COM502SE01

w.e.f. session 2023-24

Max Marks:50
Time: 3Hrs
Credits: 3

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 10 marks each.

UNIT 1- DATA TRANSMISSION & COMPUTER NETWORK

Concept of data, information and data processing, Levels or type of information, Uses of information, Business data Processing Cycle. Communication: Basic elements of a Communication System, Forms of Data Transmission, Data transmission speed, Modes of Data Transmission:Analog and Digital data transmissions, Data Transmission Media; Wire-wireless, Microwave, Fiber-optics, Communication Satellites. Computer Network, Advantages of Networking, Types of Computer Networks- LAN, MAN and WAN , Public and Private Network, Network Topologies.

UNIT 2- E-COMMERCE AND E-PAYMENT SYSTEMS

Meaning, Features and Benefits of E-Commerce. E-Commerce VS Traditional Commerce, Need for E-Commerce, Elements and Applications of E-Commerce, Types of E-Commerce System: B2B,B2C,C2C,C2B,B2G and G2C. Meaning of E – Payment System. E - Payment System VS Traditional Payment System. Types of E- Payment Systems - Electronic Clearing Services, Credit and Debit Card Payments, Contactless Cards, Rupay Cards, UPI, RTGS, NEFT, IMPS, E-Money. Benefits and Limitations of E – Payment System, threats and Security Schemes of an electronic Payment Systems.

UNIT 3- WORKING WITH EXCEL SPREADSHEET

Introduction to Spreadsheets- Features-Components of Worksheet, Menu Bars. Working with worksheets-cells-Entering, editing, moving, copying, cutting, pasting, Inserting and deleting of cells, rows and columns, Basic text and cell formatting - Basic arithmetic calculation - Special paste - Freeze-pane - Auto completion of series - Sort and filter - Creating and editing charts, Types of Chart, Print the worksheet. Perform calculations by using the SUM function, MIN and

MAX functions, COUNT function, AVERAGE function. Perform logical operations by using the IF function, SUMIF function, AVERAGEIF function .

UNIT 4- PRESENTATION FOR BUSINESS

Presentation with Power- Point: Features of Power-point, Creating presentation the easy way, Title Bar, Menu Bar, Toolbars - Creating a New presentation, Opening and Closing presentation - Save and Save As - Closing presentation, Print Preview - Printing of presentation and Saving a presentation, Cut, Copy and Paste, Font, Color, Style and Size selection, inserting picture, working with different views, graphics in Power Point, Sound effects and Animations effects.

Skill Enhancement Activities:-

- Enter class data into rows and columns.
- Create Dummy Marks Card in Spreadsheet.
- Create Draft profit and Loss and Balance Sheet in Spreadsheet.
- Systematically apply various functions on dummy data file.
- Prepare a business presentation with various effects.

Any other activities which are relevant to the course.

Suggested Readings:-

- Computer Applications in Business, Himalaya Pubnlishing House by Anthony Raj.
- Computer Applications in Business, Kalyani Publishers by T.D.Malhotra.
- Learning MS-presentation and MS-Excel, by Rohit Khurana.
- Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 by Adam Ramirez.
- Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas by Harjit Suman.

2

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24

M.Com 5 Year Integrated: 3rd Semester

Sr No.	Paper Code		Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits
1.	24COM503DS01	Corporate Accounting-I	70	30	100	3 Hrs	04
2.	24COM503DS02	Cost Accounting	70	30	100	3 Hrs	04
3.	24COM503DS03	Business Statistics and its Applications	70	30	100	3 Hrs	04
4.	24COM503MI01	Basics of Corporate Accounting **(For students of other UTDs)**	70	30	100	3 Hrs	04
5.	24COM503MD01	Corporate Governance **(For students of other UTDs)**	50	25	75	3 Hrs	03
6.		**Ability Enhancement Course (To be selected from University Common Pool)**	35	15	50	3 Hrs	02
7.	24COM503SE01	Cyber Security and Artificial Intelligence in Commerce	50	25	75	3Hrs	03
Total Marks & Credits					**600**		**24**

Abbreviation:-

1. DSC : Discipline Specific Course
2. MIC : Minor Course
3. MDC: Multi Disciplinary Course
4. SEC : Skill Enhancement Course

Note: 1) The minor course mentioned above is offered for the students of UTDs other than students of Commerce Department.

2) A student of Commerce Department while selecting the minor discipline has to ensure that the course of the opted minor discipline do not match with the Discipline Specific Course of his/her opted Programme.

M. Com. 5 Year Integrated: 3rd Semester
w.e.f. session 2023-24
Paper: Corporate Accounting-I
Paper Code: 24COM503DS01

Max Marks: 100
Theory Marks: 70
Int. Ass.: 30
Time: 3 Hrs.
Credits: 04

Course Outcome:-

CO 1: Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.
CO 2: Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.
CO 3: Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).
CO 4: Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.
CO 4: Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit –I

Accounting for Share Capital: Classification of Shares, Issue of Shares, Issue of Right and Bonus Shares, ESOPs, Buy Back of Shares, Forfeiture of shares; Issue and Redemption of Preference Shares.

Unit-II

Accounting for Debentures: Issue and classification of debentures, Redemption of Debentures, **Valuation of Goodwill:** Need and Methods of Valuation, **Valuation of Securities:** Need for valuation, Methods of Valuation- Net Assets Method, Yield Basis Method, and Fair Value Method.

Unit-III

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts -, Adjustments Relating to Preparation of Final Accounts- Profit and Loss Account and Balance Sheet. **Profit or loss prior and subsequent to incorporation.**

Unit-IV

Accounting for Holding and Subsidiary Companies: Consolidated Financial Statements

Suggested Readings:

- *Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand & comp., New Delhi.*
- *Gupta R.L & Radha Swami M. Company Account: Sultan Chand, New Delhi.*
- *Monga J.R,.Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida*
- *Goel, D.K., Corporate Accounting. Arya Publications, New Delhi*
- *P.C. Tulsian, Corporate Accounting, S.Chand Publishers*

M. Com. 5 Year Integrated: 3rd Semester
w.e.f. session 2023-24
Paper: Cost Accounting
Paper Code: 24COM503DS02

Max Marks: 100
Theory Marks: 70
Int. Ass.: 30
Time: 3 Hrs.
Credits: 04

Course Outcome:-

CO1: Demonstrate domain knowledge in installation of costing system;
CO2: Better knowledge about the how to get over from the labour turnover, overtime and idle time;
CO3: Understanding the distribution scheme of production overhead and factory overhead;
CO4: Getting the deep knowledge about the inter-process profit.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 14 marks each.

Unit-I

Cost Accounting: Meaning, nature, scope and limitations; Concept of cost elements and types; Cost of Material, inventory control techniques. Pricing of issue of inventory/material.

Unit-II

Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans. Overheads: Meaning, Classification, Allocation, Apportionment and Absorption of overheads.

Unit-III

Unit Costing; Operating costing; Reconciliation of cost and Financial Accounts.

Unit-IV

Contract Costing and Process costing excluding equivalent production.

Suggested Reading:

- *Iyenger S.P. **Cost Accounting** Sultan Chand & Sons, New Delhi.*
- *Maheshwari S.N.& Mittal S.N. **Cost Accounting** Shree Mahavir Book Depot, Delhi.*
- *Jain S.P.& Narang K.L **Cost Accounting-Principles & Practice** Kalyani publishers*

M. Com. 5 Year Integrated: 3rd Semester
w.e.f. session 2023-24
Paper: Business Statistics and its Applications
Paper Code: 24COM503DS03

Max Marks: 100
Theory Marks: 70
Int. Ass.: 30
Time: 3 Hrs.
Credits: 04

Course Outcome:-

CO 1: Students will be able to summarize and analyze statistical data to solve practical business related problems.
CO 2: Students will be able to interpret the relevance of statistical findings for business problem solving and decision making.
CO 3: Students will be able to apply technology to statistical analysis and problem solving.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

UNIT-I

Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics. Collection of data: primary and secondary data, methods of collection of data.

UNIT-II

Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

UNIT-III

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

UNIT-IV

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

Suggested Readings:-

- *Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.*
- *Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.*
- *Hooda, R.P., Statistics for Business and Economics; Macmillan; New Delhi.*
- *Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.*
- *Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.*
- *Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.*

M.Com 5 Year Integrated: 3rd Semester

Paper: Basics of Corporate Accounting

Paper Code: 24COM503MI01

w.e.f. session 2023-24

Max Marks:100
Theory Marks :70
Int. Ass. 30
Time: 3Hrs
Credit : 04

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit –I

Corporate Accounting: Nature and Significance, Corporate Reporting- Accounting. Standards, Disclosure Norms - Generally Accepted Accounting Principles (GAAP).

Unit-II

Share and Share Capital: Classification of Shares, Issue of Shares, Issue of Right and Bonus Shares, ESOPs, Buy Back of Shares, Forfeiture of shares; Issue and Redemption of Preference Shares.

Unit-III

Debentures: Issue, classification and Redemption of Debentures

Unit-IV

Valuation of Goodwill: Methods of valuing Goodwill - Different methods of valuation (simple problems)

Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand& comp., New Delhi.

2. Gupta R.L &Radha Swami M. Company Account: Sultan Chand, New Delhi.

3. MongaJ.R,.Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida

4. Goel, D.K., Corporate Accounting, Arya Publications, New Delhi

5. P.C. Tulsian, Corporate Accounting, S.Chand Publishers

M.Com 5 Year Integrated: 3rd Semester
Paper: Corporate Goverenence
Paper Code: 24COM503MD01
w.e.f. session 2023-24

Max Marks:75
Theory Marks :50
Int. Ass. 25
Time: 3Hrs
Credits: 03

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 10 marks each.

UNIT-I

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholder Theory, Resource Dependency Theory, Managerial Hegemony Theory; Models of Corporate Governance; Art of Governance as per Kautilya's Arthashastra.

UNIT-II

Board structure and Directors; Role of Board; Board Committees and their functions; Insider Trading; Whistle Blowing; Shareholders Activism; Role of institutional investors; Class Action suits. CSR and Corporate Governance. Concept of Gandhian Trusteeship.

UNIT-III

Regulatory framework in India: Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005), Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 and Uday Kotak Committee (2017).

UNIT-IV

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, IL&FS Group Crisis; ICICI Bank, Yes Bank; Common Governance Problems in various corporate failures in India and abroad.

Suggested Readings:-

1. *A handbook of corporate governance.* (2022). (3rd ed.). Institute of Directors. Delhi, India: IOD Publishing.
2. Das, S. C. (2021). *Corporate governance in India: An evaluation. (4th ed.).* Delhi, India: PHI Learning Pvt. Ltd.
3. Goel, S. (2019). *Corporate governance: principles and practices* (1st ed., Vol. 1). Noida, India: McGraw-Hill.

4. Sharma, J. P. (2018). *Corporate governance, business ethics and csr: with case studies and major corporate scandals*. Delhi, India: Ane Books.
5. Soloman, J. (2021). *Corporate governance and accountability*. (5th ed.). United States: Wiley
6. Tricker, B., & Tricker, R. I. (2015). *Corporate governance: principles, policies, and practices*. United States: Oxford University Press.
7. Tricker, B. (2020). *Elements in corporate governance*. United Kingdom: Cambridge University Press.

M.Com 5 Year Integrated: 3rd Semester
w.e.f. Session 2023-24
Paper: Cyber Security and Artificial Intelligence in Commerce
Paper Code: 24COM503SE01

Max Marks :75
Theory Marks: 50
Int. Ass.: 25
Time : 3Hrs
Credits: 03

Course Outcome:-

CO1: To understand the concept of Cyber Security, its Techniques, Issues & Challenges and the major Cyber Security Policies in India.
CO2: To comprehend the nature of various Cyber Crimes, the legal remedies available under the IT Act 2000, and the procedures for reporting Cyber Crimes through appropriate platforms.
CO3: To be informed about various Social Media / Network Platforms, its Trends, Social Media Contents along with the Legal Aspects.
CO4: To get familiar with Artificial Intelligence (AI) in the modern world along with its associated challenges and opportunities.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 10 marks each.

Unit 1

Overview of Cybersecurity: Concept of Cyber Security, Significance and its Fundamentals. Cyber Security Techniques: Cryptography, Encryption, Firewalls, Passwords, Privacy, Digital Signatures. Issues and Challenges in Cyber Security. Regulations: Cyber Security Policies, Major Regulating Bodies, Compliance Requirements and Recent Government Initiatives in India.

Unit 2

Overview of Cyber Crime: Concept of Cyber Crime, Definition of Cyber-Crime under IT Act 2000. Classification of Cyber Crimes: Hacking and Malicious Code (Viruses, Time Bombs, Trojans, Malware, DOS, DDOS, Web Defacement, Phishing, Cloning), Financial Frauds and Social Engineering Attacks, Malware and Ransomware Attacks, Zero-Day and Zero-Click Attacks, Cyber Stalking, Cyber Bullying, and Cyber Pornography, Child Pornography, Cyber Laundering, Online Betting and Games, Cyber Terrorism. Digital Forensics.

Cyber Laws: Overview of IT Act 2000, Important Provisions, Reporting Cyber Crime, Investigation Techniques, Remedial Measures.

Unit 3

Social Media Overview and Security: Introduction to Social Networks/Media, Types of Social Media, Platforms of Social Media, Trends in Social Media (Deep Fakes, Sock puppets), Social Media Monitoring and Privacy: Hashtags, viral content, social media marketing, Managing Social Media Privacy & Security settings, Flagging and reporting of inappropriate content, Legal aspects of posting inappropriate content.

Unit 4

Overview of Artificial Intelligence (AI): Meaning and Definition of AI, Emergence of AI in Modern IT world, Need and Significance of AI, Challenges and Opportunities of AI, AI in Commerce, AI in Cyber Security, ChatBots and Virtual Assistants: Boon or Bane, Artificial Intelligence vs. Ethics and Morality.

Suggested Readings:-

1. Cyber Crime Impact in the New Millennium, by R. C Mishra , Author Press. Edition 2010.
2. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)
3. Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13th November, 2001)
4. Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd.
5. Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
6. Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.
7. Fundamentals of Network Security by E. Maiwald, McGraw Hill.

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE
CURRICULUM AND CREDIT FRAMEWORK FOR M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
Scheme of Examinations under National Education Policy 2020
w.e.f. Session 2023-24

M.Com 5 Year Integrated: 4th Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits
1.	24COM504DS01	Corporate Accounting-II	70	30	100	3 Hrs	04
2.	24COM504DS02	Cost Management	70	30	100	3 Hrs	04
3.	24COM504DS03	Financial Reporting & Auditing	70	30	100	3 Hrs	04
4.	24COM504DS04	Statistical Analysis for Business	70	30	100	3 Hrs	04
5.	24COM504MV02	Financial Engineering	70	30	100	3 Hrs	04
6.		**Ability Enhancement Course (To be selected from University Common Pool)**	35	15	50	3 Hrs	02
7.	-----	**Value Added Course (To be selected from University Common Pool)**	35	15	50	3 Hrs	02
	Total Marks & Credits				600		24

Abbreviation:-

1. DSC : Discipline Specific Course
2. MV : Minor/Vocational Course

Note: 1. Students exiting the program after 4th Semester and securing 96 credits including 4 credits of summer internship will be awarded UG Diploma in the relevant discipline/subject.

2. The students shall learn any job oriented skill under the Summer Internship of 01 month (30 days) during the month of May/June after their annual examination of 4th semester. They shall produce the certificate for the same in the office of the department before the commencement of 5th semester classes.

M. Com. 5 Year Integrated: 4th Semester
w.e.f. session 2023-24
Paper: Corporate Accounting-II
Paper Code: 24COM504DS01

Max Marks: 100
Theory Marks: 70
Int. Ass.: 30
Time: 3 Hrs.
Credits: 04

Course Outcome:-

CO1: To recognise and understand the ethical issues in while preparing Final Accounts of a company.
CO2: An understanding of the regulatory environment regarding accounts of Banking Companies and Underwriting of shares and debentures
CO3: The ability to prepare the accounts of Insurance Companies and consolidated accounts after Liquidation of companies
CO4: An understanding of accounting requirement of corporate groups like preparing the accounts of Electricity Companies.
CO5: To employ the critical thinking skills to analyse the accounting data as well as the effects of different accounting methods on financial statements of a company.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit-I

Accounting for Amalgamation of Companies (excluding inter-company holdings), Treatment in the books of both the companies, Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

Unit-II

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet, Underwriting of shares and Debentures (in reference to Relevant Accounting Standards)

Unit-III

Liquidation of companies: Meaning – Need for liquidation - Preparation of Liquidator's Final Statement of Account - Legal Provisions – Calculation of Liquidator's Remuneration – Adjustment of Shareholder's rights (Problems)

Unit-IV

Double Account System, Accounts of Electricity Companies

...ested Readings:

- *Shukla M.C, Grewal T.S and Gupta S.C Advance Accounts: S.Chand and Comp., New Delhi.*
- *Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.*
- *Monga J.R, .Ahuja Girish and Sehgal Ashok Financial Accounting: Mayur Paper Bags, Noida.*
- *Goel, D.K., Corporate Accounting. Arya Publications, New Delh*

M. Com. 5 Year Integrated: 4th Semester
w.e.f. session 2023-24
Paper: Cost Management
Paper Code: 24COM504DS02

Max Marks: 100
Theory Marks: 70
Int. Ass.: 30
Time: 3 Hrs.
Credits: 04

Course Outcome:-

CO1: Demonstrate domain knowledge in installation of costing system;
CO2: Better knowledge about the how to get over from the labour turnover, overtime and idle time;
CO3: Understanding the distribution scheme of production overhead and factory overhead;
CO4: Getting the deep knowledge about the inter-process profit.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit-I

Cost Control, importance of Cost Control, elementary of a Cost Control Scheme, Cost Control Techniques, Cost Control in Individual Cost Elements, Cost reduction, Cost reduction process, Tools and techniques of Cost reduction, Cost Control v/s Cost Reduction, Value Analysis, Types of Value, Procedures of Value Analysis, Relationship between value, function and cost, Techniques of value analysis developed by Lawarance D. Miles.

Unit-2

Activity based Costing (ABC), Inadequacies of traditional methods of overhead absorption. Under costing and over costing, Product-Cost-Cross subsidization, Cost Hierarchies, Cost Drivers and cost pools, implementing ABC system for cost management and profitability, Kaplan and Cooper's approach to ABC.

Unit-3

Productivity, Concept, Measurement of Productivity, Productivity of Material, Labour and other Factors, Productivity of Management Resources, Importance of Human Factor in Productivity Drive, Productivity and Profitability. Supply chain Analysis, Key Success Factors, Value chain analysis, Steps in Value Chain analysis, Value Chain Analysis for assessing competitive advantage.

Unit-4

Target Costing, origin, steps or stages in target costing, traditional vs. target costing, target costing process, impact of target costing on profitability. Kaizen, Concept, Procedure for implementation, evaluation, Knizen Costing. Business Process Outsourcing (BPO), Concept, 71 Major Areas, types of outsourcing, Outsourcing vs. Contracting, Outsourcing vs.BPO, Business Process Reengineering (BPR), Concept, Methodology. Synergy, characteristics, types.

Suggested Readings:-

- Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
- Horngren Charles. T: Cost Accounting – A Managerial Emphasis. Pearson Publications, Delhi.
- Ravi M. Kishore : Cost Management – Taxman Publications, Delhi.
- Jain, S.P, K.L.Narang : Advanced Cost Accounting. Kalyani Publications, Delhi

M. Com. 5 Year Integrated: 4th Semester
w.e.f. session 2023-24
Paper: Financial Reporting& Auditing
Paper Code: 24COM504DS03

Max Marks: 100
Theory Marks: 70
Int. Ass.: 30
Time: 3 Hrs.
Credits: 04

Course Outcome-

CO1: To be able to understand the concepts of financial reporting, developments and the types of Reporting.
CO2: To Examine unique financial reporting requirements for mutual funds, non-banking and merchant bankers, and explore various contemporary issues.
CO3: To understand auditing principles and techniques, classify audit types and planning processes, and perform routine audit procedures.
CO4: To gain knowledge of company auditors' qualifications, powers, and duties and to prepare audit reports.
Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit-I

Financial Disclosures and Reporting: Objectives and Concepts, Developments on Financial, Reporting Objectives: True blood Report, Corporate Report, Stamp Report, IASB's and FASB's Conceptual Framework, Corporate Annual Report, Segment Reporting and Interim Financial Reporting.

Unit-II

Financial Reporting by Mutual funds, Non-Banking finance companies, Merchant bankers Contemporary Issues in Accounting:- Human Resource Accounting, Corporate Social Reporting, Forensic Accounting and Reporting. Environmental Reporting.

Unit-III

Introduction: Meaning, objectives, basic principles and techniques, classification ofaudit. Audit Planning: Internal control, Internal check & Internal audit, Audit Procedure: Routine checking, Vouching, Verification & Valuation of Assets& Liabilities.

Unit-IV

Audit of Limited Companies: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit committees, Audit of depreciation and reserves, Audit Report: Meaning, objectives, contents and types.

Suggested Readings:-

- *Jawahar Lal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2nd Ed.*
- *Kumar Ravinder and Sharma Virender, Auditing, Principles and Practice, PHILearning Private Limited, New Delhi.*
- *Tondon B.N., Principles of Auditing, S. Chand and Co., New Delhi.*
- *Gupta Kamal, Contemporary Auditing, Tata Mc Graw Hill, New Delhi.*
- *Sharma T.R., Principles of Auditing, Sahitya Bhawan, Agra.*
- *Jha Aruna; Auditing , Taxmann's Publications Pvt. Ltd.*

M.Com 5 Year Integrated: 4th Semester
Paper: Statistical Analysis for Business
Paper Code: 24COM504DS04
w.e.f. session 2023-24

Max Marks:70
Time: 3Hrs
Credits: 4

Course Outcome:-

CO1: This subject will introduce students to the quantitative tools that are necessary for day-to-day business needs.

CO2: To develop an ability to analyse and interpret data to provide meaningful information to assist in making management decisions.

CO3: How to apply discrete and continuous probability distributions to various business problems.

CO4: Compute and interpret the results of Bivariate and Multivariate Regression and Correlation Analysis

CO5: To employ the critical thinking skills to interpret statistical data.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

UNIT-I

Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability.

UNIT-II

Probability Distribution: Binomial, Poisson & Normal distribution, Moments, skewness and kurtosis (with Sheppard's corrections)

UNIT-III

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

UNIT-IV

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control.

Suggested Readings:

- Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.
- D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
- N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.
- R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.

M. Com. 5 Year Integrated: 4" Semester

w.e.f. session 2023-24

Paper: Financial Engineering

Paper Code: 24COM504MV02

Max Marks: 100

Theory Marks: 70

Int. Ass.: 30

. Time: 3 Hrs.

Credits: 04

Course Outcome :

CO1: Describe the concept and significance of financial engineering.

CO2: Analyse financial engineering in India.

CO3: Discuss financial engineering processes and strategies.

CO4: Explain emerging instruments in financial engineering.

CO5: Assess and analyse the corporate risk management.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions o f two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out

of which the candidate shall attempt four questions selecting one question from each unit. All questions

shall carry 14 marks each.

Unit-I

Financial engineering - meaning and need of financial engineering, difference between financial engineering and financial analysis, tools used in financial engineering, growth and need for financial engineering, skill set required for financial engineering.

Unit-II

Financial engineering in India: Financial Derivatives and futures markets. Nature, types and value derivers of financial instruments and products viz.., time value of money, required rate of return; valuation: Absolute and relative valuation, risk -return, investment horizon and portfolio considerations.

Unit-III

Financial engineering processes and strategies - assets and liabilities management, securitization, asset backed securities, mortgage backed securities, corporate restructuring and leverage buyouts/ management buyout, value at risk (VAR). Emerging instruments: Flybrid securities, credit derivatives, options on debt instruments, exotic options, synthetic instruments, and issues related to accounting treatment of derivatives.

Unit IV

Corporate risk management - planning and controlling reasons for hedging, cash flow hedges and value hedges, capital structure and hedging, interest rate risk management.

Suggested Readings

•J.C. Hul, Options, Futures and Other Derivatives, 10th Ed., Pearson, 2018

• J Cvitanic and F. Zapatero, 'Introduction to the Economics and Mathemcatics of Financial Markets. Prentice-Hall of India, 2007.

•S. Roman, Introduction to the Mathematics of Finance: From Risk Management to Options Pricing, Springer, 2004.

• D. G. Luenberger, Investment Science, 2nd Ed., Oxford University Press, 2013. -

• - N. J. Cutland and A. Roux, Derivative Pricing in Discrete Time, Springer, 2012.

3

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **Income Tax**

Name of Program	Post-Graduate	**Program Code**	**DSC**
Name of the Course	M.Com Integrated -5th Sem	**Course Code**	25COM505DS01
Hours per Week	4 hours	**Credits**	4
External Marks **Internal Marks**	70 30	**Time of Examinations**	**3 Hours**

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):
CLO 1: Students will be able to define key terms related to income tax, including agricultural income, exempted incomes, and residential status.
CLO2: To compute taxable income from salaries, including retirement benefits, allowances, and perquisites.
CLO3: To compute profits and gains from business or profession, including the impact of depreciation and analyze capital gains taxation, including exemptions and deductions.
CLO4: To apply set-off and carry-forward provisions for losses to minimize tax liability.

Unit 1
Income Tax: An introduction and important definitions; agriculture income; residential status & incidence of tax liability; exempted incomes.

Unit 2
Income from Salaries (including retirement benefits); Income from House Property.

Unit 3
Profits and Gains from Business or Profession, (Including depreciation); Capital Gains.

Unit 4
Income from other sources; clubbing of incomes & aggregation of incomes; set off and carry forward of losses; deductions to be made in computing total income.

Suggested Readings:

1. Direct Taxes law & Practice – Dr. H.C.Mehrotra& Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice – Dr. V.K. Singhania Taxmann Publication.
3. Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.
4. Simplified Approach to income Tax: Dr. Girish ahuja& Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra. 34

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **Financial Management**

Name of Program	Post-Graduate	**Program Code**	**DSC**
Name of the Course	M.Com Integrated -5th Sem	**Course Code**	25COM505DS02
Hours per Week	4 hours	**Credits**	4
External Marks **Internal Marks**	70 30	**Time of Examinations**	**3 Hours**

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.
Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Course Learning Outcomes (CLO):
CLO 1: To give overview of nature of Financial Management.
CLO 2: Provide knowledge for Capital Budgeting Decisions and cost of capital.
CLO 3: Better understanding of the concepts about Capital Structure and its determinants.
CLO 4: Demonstrate knowledge about Dividend Policy and Working Capital Management.

Unit 1
Introduction: Financial Management: Meaning, objectives and scope of financial management; Goals of Financial Management: Wealth maximization and profit maximization. Financial Decisions and their relationships; Agency Theory; Financial Planning: Objectives and process; Time value of money and recent developments in financial management; Capitalization- Over Capitalization and Under capitalization.

Unit 2
Capital Budgeting Decision and Cost of Capital: Nature & importance, factors influencing capital expenditure decisions, Different techniques of Capital Budgeting, capital budgeting process, Capital Budgeting under risk and uncertainty.
Cost of Capital: Estimation of components of cost of capital, Computation of Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC).

Unit 3
Capital Structure Decisions
Capital Structure: Meaning and determinants of Capital Structure. Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage, EBIT-EPS Analysis

Unit 4
Dividend Policy and Working Capital Management Decisions:
Dividend Policy: Walter Model, Gordon Model, MM Approach; Determinants of Dividend policy. Working Capital Management and Control: Need, Types & determinants, assessment

of working capital requirements; Management of Inventory, Management of Cash (Various Models) & Management of Receivables; Financing of working capital.
Suggested Readings: 1.Richard A. Brealey, Stewart C. Myers, and Franklin Allen, Principles of Corporate Finance" 2.Eugene F. Brigham and Michael C. Ehrhardt, Financial Management: Theory & Practice" 3.Pamela P. Peterson and Frank J. Fabozzi, Financial Management and Analysis" 4.R. Charles Moyer, James R. McGuigan, and William J. Kretlow, Financial Management: A Practical Approach"

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **Accounting for Managerial Decisions**

Name of Program	Post-Graduate	**Program Code**	**DSC**
Name of the Course	M.Com Integrated -5th Sem	**Course Code**	25COM505DS03
Hours per Week	4 hours	**Credits**	4
External Marks **Internal Marks**	70 30	**Time of Examinations**	**3 Hours**

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.
Important: The Examiner will set at least three numerical and three theoretical questions in the question paper.

Course Learning Outcomes (CLO):
CLO 1: Students will understand the concept of management accounting, significance, and frameworks.
CLO2: Apply ratio analysis, cash flow, and fund flow statements for financial assessment and planning.
CLO3: Utilize marginal costing, cost-volume-profit analysis, and break-even techniques for business decision-making.
CLO4: Analyze capital budgeting methods and standard costing techniques, including variance analysis, for cost control.

Unit 1
Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Statements:-Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis. Ratio analysis: meaning, objectives, limitations; and types of ratios.

Unit 2
Fund Flow Statement: meaning, objectives, limitations and accounting procedure. Cash Flow Statement: meaning, objectives, limitations and accounting procedure.

Unit 3
Marginal Costing: meaning, advantages, marginal costing and absorption costing. Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.

Unit 4
Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing. Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance.

Suggested Readings:

1.J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma –Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2.R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
3.M.Y.Khan, P.K.Jain – Management Account – Tata Mcgraw Hill.
4.Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting
5.S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, NaiSarak, New Delhi.

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **Project Management**

Name of Program	Post-Graduate	**Program Code**	**DSC**
Name of the Course	M.Com Integrated -5th Sem	**Course Code**	25COM505DS04
Hours per Week	4 hours	**Credits**	4
External Marks **Internal Marks**	70 30	**Time of Examinations**	**3 Hours**

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):
CLO 1: To enable the students to evolve a suitable framework for the Project Management.
CLO 2 : To acquaint with the knowledge of Project Planning and Budgeting.
CLO 3 : To gain insights about Project Appraisals and Project Scheduling.
CLO 4 : To learn how to evaluate and monitor projects.

Unit 1
Introduction to Projects: Project management, Project manager and his responsibilities, PM as a profession, selection of a project manager, Fitting projects into the parent Organization project management team, project model, Phases of Project management, Project environment, The 7S of Project management;
Project Analysis and Selection: Project Initiation and resource allocation, Market analysis and Demand analysis, Technical Analysis.

Unit 2
Project Planning: Time planning, Contents of Project plan, planning process, Work breakdown structure, process mapping;
Project Budgeting: Financial Projections, time value of money, cost of capital, Appraisal criteria, Risk analysis in capital investment decisions.

Unit 3
Environmental Appraisal of Projects: Meaning of Environment and pollution, pollution created by different industries, Methods of preventing pollution, Environmental regulations in India, Environmental impact assessment;
Social Cost benefit Analysis: The rationale for Social cost benefit analysis, UNIDO approaches for Social Cost benefit analysis, Methods followed by Financial Institutions;
Project Scheduling: PERT and CPM networks.

Unit 4
Monitoring and Controlling: Plan monitor control cycle, data collection and reporting, Project Control;
Evaluation and termination: Evaluation, Project auditing, Project termination.

Suggested Readings:
1.Prasanna Chandra, Project Preparation Appraisal and Implementation.
2. Meredith, Shafer, Project Management: A Strategic Managerial Approach, Wiley.
3.Joseph Heagney, Fundamentals of Project Management, American Management Association.
4.Jeffery K. Pinto, Project Management: Achieving Competitive Advantage, Pearson Education.

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **Secretarial Practices**

Name of Program	Post-Graduate	**Program Code**	**Minor/Vocational MV**
Name of the Course	M.Com Integrated -5th Sem	**Course Code**	25COM505MV01
Hours per Week	4 hours	**Credits**	4
External Marks **Internal Marks**	70 30	**Time of Examinations**	**3 Hours**

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):

CLO1: To understand the profile of a company secretary.

CLO2: To comprehend types, procedures, and secretarial duties related to corporate meetings.

CLO3: To understand prospectus, share capital, and dividend procedures with secretarial responsibilities.

CLO4: To Learn company winding-up processes and the significance of Secretarial Audit.

Unit 1

Secretary: Meaning of Secretary, Types of Secretaries, importance of Secretary, legal position, qualifications, appointment and qualities of Secretary, rights, duties and liabilities of Secretary, dismissal of company secretary.

Unit 2

Meetings: Meaning and purpose of meetings, types of meetings; Preparation for meetings: Notice, Agenda, Quorum, Role of Chairman, Minutes of meetings, duties of Secretary before, during and after a meeting, additional terms used in meetings.

Unit 3

Prospectus: Meaning, Types, Secretarial duties in the issue of Prospectus.
Share Capital: Meaning, Types, Secretary's duties in connection with issue of shares
Dividend: Definition, Types, Secretarial procedure/duties regarding payment of dividend

Unit 4

Winding up: Winding up of company and dissolution; Methods of winding up – Circumstances for winding up; winding up procedures; Secretarial duties for each method of winding up.
Secretarial Audit: Concept, Scope, Need, Importance and Benefits of Secretarial Audit. Appointment of Secretarial Auditor, Documents required for Secretarial Audit.

Suggested Readings:

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013)

2. Gaffoor & Thothadri – Company Law and Secretarial Practice, Vijay Nicole Prints, Chennai
3. M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi.
4. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai
5. N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
6. Sangeet Kedia, Advanced Company Law and Practice, Pooja Law Publishing Company.
7. S.Srikanth, Shanti Rekha Rajagopal, Revathy Blakrishnan, Corporate Laws and Secretarial Practice, Jain Book
8. Taxman's Companies Act 2013 - Taxman Publications, New Delhi
9. V.Balachandran and M.Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prrints, Chennai
10. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **Income Tax Laws & Administration**

Name of Program	Post-Graduate	**Program Code**	**DSC**
Name of the Course	M.Com Integrated -6th Sem	**Course Code**	25COM506DS01
Hours per Week	4 hours	**Credits**	4
External Marks **Internal Marks**	70 30	**Time of Examinations**	**3 Hours**

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):

CLO 1: Students will be able to explain the concepts of tax rebate and relief under the Income Tax Act and to understand and apply procedures for filing income tax returns (ITR-I and ITR-II).

CLO 2: To assess tax liability for Hindu Undivided Families (HUFs) and evaluate the tax assessment process for Firms and Associations of Persons (AOPs)

CLO 3: To identify various income tax authorities and describe their powers..

CLO 4: To identify penalties, offences, and prosecutions related to tax violations.

Unit 1
Rebate & Relief of Tax; computation of total income and tax liability of individual; filling and filing of return (ITR – I and II).

Unit 2
Assessment of Hindu Undivided Family; Assessment of Firms & Association of Persons.

Unit 3
Income tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.

Unit 4
Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

Suggested Readings:

1. Direct Taxes Law & Practice: Dr. H C Mehrotra & Dr. S P Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice: Dr. V K Singhania, Taxman Publications.
3. Direct Taxes Law & Practice : Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi
4. Simplified Approach to Income Tax : Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **Money and Banking**

Name of Program	Post-Graduate	**Program Code**	**DSC**
Name of the Course	M.Com Integrated -6th Sem	**Course Code**	25COM506DS02
Hours per Week	4 hours	**Credits**	4
External Marks **Internal Marks**	70 30	**Time of Examinations**	**3 Hours**

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):

CLO 1: Understanding the theoretical framework of Money and Banking.

CLO 2: Integrated perspective on role of Money and Banking in Modern economies.

CLO 3: To acquaint about banking theory and practice.

CLO 4: To gain insights regarding monetary policy of India.

Unit 1

Introduction to Money: Meaning, Nature and functions of Money, Quantity Theory of Money - Classical, Keynesian, Monetarists; Theories of Money Supply, Components of Money Supply: Measures of Money Supply. Determinants of Money Supply, Money Multiplier.

Unit 2

Demand of Money: Classical Theory. Keynes Theory, Portfolio Balance Theory, Friedman's Theory; Monetary Policy - Meaning Objectives, and Instruments, The structure of interest rate-term structure and yield curve, Theories of term structure of interest rates. Demonetization in India.

Unit 3

Theories of Banking Commercial and Central Banking Systems - Functions, Credit Creation and Credit Control; Banking and Non-Banking Financial Intermediaries in India, RBI - Functions, Monetary Policy - Methods and Recent Changes in India, International Monetary policy transmission mechanism.

Unit 4

Business Monetary Policy: Concept of Monetary Policy. Instrument of Monetary Policy, Effectiveness of Monetary Policy in Recession; Effectiveness of Monetary Policy in Inflation, Objectives of Monetary Policy, Monetary Policy & Economic Growth. Monetary Policies of the Reserve Bank of India. Banking sectors reforms in india: BASEL norms.

Suggested Readings:

1. KPM Sundram. Money Banking and International Trade. Sultan Chand &Sons
2. T R Jain. Money and Banking, Jain Publications
3. P.N. Hajela. Money and Banking Theory with Indian Banking. Ane Books Pvt. Ltd.
4. N.Jadhav, Monetary Policy, Financial Stability and Central Banking in India. Macmillan.

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **Goods and Services Tax-Law and Practices**

Name of Program	Post-Graduate	**Program Code**	**DSC**
Name of the Course	M.Com Integrated -6th Sem	**Course Code**	25COM506DS03
Hours per Week	4 hours	**Credits**	4
External Marks **Internal Marks**	70 30	**Time of Examinations**	**3 Hours**

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):

CLO1: Explain the fundamental principles, objectives, and structure of the Goods and Services Tax (GST) system.

CLO2: Analyze the legal framework, constitutional provisions, and key laws governing GST in the country.

CLO3: Demonstrate the process of GST registration, filing of returns, and compliance procedures

CLO4: Explain the roles and responsibilities of GST authorities, including audits, assessments, and enforcement.

Unit 1

Tax structure in India, taxes as a source of revenue; Direct and indirect tax: Salient features, merits and demerits; Brief introduction of various direct and indirect taxes before introduction to GST (subsumed taxes); Canons of taxes.

Unit 2

An overview of Goods and Services Tax, historical background of GST, salient features of GST, drawbacks of GST, classification of goods, working of GST; Registration: Persons liable for registration, procedure for registration, cancellation of registration.

Unit 3

GST administration under CGST, SGST and IGST; Powers of officers; Levy and collection of GST: Liability of being taxed, liability to pay tax, levy and collection of tax, brief introduction to composition levy scheme; GST portal, ecosystem and service providers.

Unit 4

Central Goods and Services Tax Act, 2017: Definition of various terms, accounts and records, refund of tax, assessment, inspection, search, seizure and asset. Supply, scope of supply, types of supply; Time of levy of GST, time of supply of goods, value of supply

under GST, related persons tax invoice, debit and credit notes.
Suggested Readings: 1.ABC of GST by Anil Goel and Pranjal Goel, Bharat Publishers 2. GST Ready Reckoner by Ashok Batra, Bharat Publishers 3. Handbook of GST, Rakesh Garg and Sandeep Garg, Commercial law publishers 4. Goods and Services Tax by Milland Kumar, EBC publishers. 5. GST and Custom Laws by K.M Bansal , Taxman Publishers

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **Human Resource Accounting**

Name of Program	Post-Graduate	**Program Code**	**DSC**
Name of the Course	M.Com Integrated -6th Sem	**Course Code**	25COM506DS04
Hours per Week	4 hours	**Credits**	4
External Marks	70	**Time of Examinations**	**3 Hours**
Internal Marks	30		

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):
CLO 1: Understanding of the dynamics of Human Resource Accounting and its associated cost & benefits.
CLO 2: Understanding of various Human Resource Cost Models and current practices in India.
CLO 3: Familiarity with Human Resource Audit and its methods.
CLO 4: Gain insights on HR Audit Intervention and different tools of HR Valuation.

Unit 1
Human Resource Accounting -Meaning, Need and Objectives of HR Accounting, Historical Development of Human Resource Accounting; Cost of Human Resource – Acquisition Cost, Training and Development Cost and Additional Cost; Benefits and Limitations of Human Resource Accounting; Reporting of Human Resource Accounting at National Levels; Disclosures at International Level.

Unit 2
Historical Cost Model – Meaning, Advantages and Limitations; Replacement Cost Model - Meaning, Advantages and Limitations; Opportunity Cost Model – Meaning, Advantages and Limitations; Capitalized Earnings Approach – Concept; Economic Value Model – Meaning, Advantages and Limitations; Capitalization of Salary – Meaning, Advantages and Limitations; Statutory Provisions governing HR accounts; Human Resource Accounting Practices in India.

Unit 3
Human Resource Audit – Meaning, Features, Objectives of HR Audit; Benefits and limitations of HR Audit; Need and Significance of HR Audit; Process of HR Audit; Approaches of HR Audit; Principles of Effective HR Auditing; Role of HR Auditor; Methods of conducting HR Audit – Interview, Workshop, Observation, Questionnaire; Components of HR Audit; HR Audit and Workforce Issues - Workforce Communication and Employee Relations; Performance Management; Compensation System; Teambuilding

System.
Unit 4 Areas covered by HR Audit – Pre-employment Requirements, Hiring Process,New-hire Orientation Process, Workplace Policies and Practices; HR Audit as Intervention – Introduction, Effectiveness of HRD Audit as an Intervention; Human Resource Audit and Business Linkages; Human Resource Auditing as a Tool of Human Resource Valuation: Introduction, Rationale of Human Resource Valuation and Auditing, Valuation of Human Resources, Issues in Human Capital Measurement and Reporting.
Suggested Readings: 1.Ghosh, P.K, Human Resource Accounting, Sterling Publishers Pvt. Ltd. 2.Chatterjee, S.K., Human Resource Accounting: A Strategic Approach, Wiley Publications 3.Munda, Pradeep, Pandey, Sunil, Human Resource Accounting: A Comprehensive Guide, Notion Press. 4.Flamholtz, Eric. G, Human Resource Accounting: Advances in Concepts, Methods and Applications, Springer.

Syllabi for Post Graduate Program in Commerce

Session: 2025-2026

Subject: **E-Filing**

Name of Program	Post-Graduate	**Program Code**	**Minor/Vocational MV**
Name of the Course	M.Com Integrated -6^{th} Sem	**Course Code**	25COM506MV01
Hours per Week	4 hours	**Credits**	4
External Marks **Internal Marks**	50 50 (Practical)	**Time of Examinations**	**3 Hours**

Note:
Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 5 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 10 marks each.

Course Learning Outcomes (CLO):

CLO1: To understand the concept of e-filing, its importance, and its role in various administrative and legal systems.

CLO2: Gain hands-on experience in filing essential documents electronically.

CLO3: Gain hands-on experience in filing ITR and GST electronically.

CLO4: To learn about the E-Filing in Judicial and legal systems as well as for company incorporation.

Unit 1

Definition and Meaning of E-Filing, Importance and Benefits of E-Filing, Comparison Between Manual Filing and E-Filing, Legal Framework Governing E-Filing in India, Compliance and Due Diligence in E-Filing, Problems in E-Filing.

Unit 2

Overview of Commonly Used Identity Proofs, E-Filing Portals for PAN, Aadhaar, Family ID, Passport, and Driving License, Process of Online Application, Correction, and Linking of Identity Documents

Unit 3

Meaning of E-Filing in Taxation (Income Tax and GST);Registration Process for E-Filing (ITR), Step-by-Step Guide to Filing Income Tax Returns (ITR);GST Registration and Return Filing Procedure

Unit 4

E-Filing of Company Incorporation Documents (MCA Portal), E-filing of key Business Documents (PAN, TAN, GST Registration and CIN); E-Filing in Judicial and Legal Systems (E-Courts, E-Stamping, etc.),

Suggested Readings:

1. Income Tax Department, GSTN, and MCA Portals
2. E-Filing User Manuals from Government Websites
3. Digital Security Guidelines for Online Filing.

4

M.Com 5 Year Integrated 7th Sem

Session: 2026-2027

Syllabi for M. Com 5 Year Integrated 7th Semester
Paper: Business Research Methods

Name of Program	M.Com 5 Year Integrated	Program Code	DSC
Name of Course	Business Research Methods	Course Code	26COM507DS01
Hours per Week	04	Credits	4
Maximum Marks	100 (70+30)	Time of Examination	3

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO1: Understand significance of research in business

CLO2: Learn to define research problems and develop hypotheses

CLO3: Gain Knowledge about framing a research design and collection of data

CLO4: Familiarize with data analysis and reporting of research findings

CLO5: To familiarize students with ethical issues in research

Unit 1

Business Research: Objectives, Scope and Importance; Process of Research; Research Problem: Identification and Formulation; Research Design: Components and its Types.

Unit 2

15/5/2025

Continued...

Data Collection: Sources - Primary and Secondary, Tools of Data Collection; Hypotheses Testing: Concept, Types, Steps and Errors; Questionnaire Designing: Types of Questionnaires, Steps in Questionnaire Formulation, Essentials of a Questionnaire; Data Processing: Editing, Coding, Transcription, Tabulation, Classification and Graphical Presentation of data.

Unit 3

Measurement Concepts: Constructs and Variables; Measurement Scales: Nominal, Ordinal, Interval, Ratio; Reliability and Validity of Instruments; Sampling: Probability and Non - Probability Sampling, Sample Size Determination, Components of Sample, Sampling and Non – Sampling Errors.

Unit 4

Statistical Test: Parametric and Non – Parametric; Research report: Structure, Requisites and Guidelines of Report writing; Types of Report; Citations Styles; References and Bibliography; Ethical issues in research: Plagiarism, Fabrication of data, Falsification.

Suggested Readings:

William G. Zikmund, Barry J. Babin, Jon C. Carr & Mitch Griffin, Business Research Methods, Cengage Learning

Ranjit Kumar, Research Methodology, Sage Publications

Cooper, Donald R. Schindler, Pamela S.; Business Research Methods; Mc Graw Hill Education

C.R. Kothari, Gaurav Garg; Research Methodology: Methods and Techniques; New Age International Publishers

Naval Bajpai; Business Research Methods; Pearson Education

15/5/2026

Syllabi for M. Com 5 Year Integrated 7th Semester
Subject:CorporateTax

NameofProgram	M.Com 5 Year Integrated	**ProgramCode**	DSC
NameoftheCourse	Corporate Tax	**CourseCode**	26COM507DS02
HoursperWeek	04	**Credits**	4
MaximumMarks	100 (70+30)	**Time of Examinations**	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

CourseLearning Outcomes(CO):

CLO1: Student will learn the keywords of Income Tax Act and exempted incomes and provisions regarding incidence of tax on companies. In addition, student will learn computation of Income of company under various heads.

CLO2: Student will become familiarwith the provisions of income tax regarding assessment of computation of tax for various types of companies

CLO3: Students will know about assessment of cooperative societies, Assessment of discontinued business, Double taxation relief.

Unit1

Meaning of company; Types of companies; Residential status and incidence of tax on companies. Computation of Income of company under various heads; general provisions applicable to companies for computation of gross total income.

Unit2

Deductionsfromgrosstotalincomeasapplicabletocompanies,computationoftaxfor various types of companies, Provisions of MAT;Assessment of Insurance Companies.

15/5/2026

Continued...

Unit3

AssessmentofCharitable/EducationalInstitutions/ReligiousTrustandPoliticalParties; Assessment of Non- Residents and advance ruling for non-residents.

Unit4

Assessment of cooperative societies, Assessment of discontinued business, Double taxation relief.

Suggested Readings:

DirectTaxLaw&Practice:DrV.K.SinghaniaandDr.KapilSinghania,TaxmannPublications.

IncomeTaxLaw&Practice:Dr.H.C.Mehrotra&Dr.S.P.Goyal,SahityaBhawanAgra.

DirectTaxLaw&Practice:B.B.Lal,KonarkPublication,Delhi.

ServiceTaxandVAT:V.S.Datey,TaxmannPublication.

Syllabi for M. Com 5 Year Integrated 7th Semester
Paper: Organizational Behavior

NameofProgram	M.Com 5YearIntegrated	ProgramCode	DSC
NameoftheCourse	Organizational Behavior	CourseCode	26COM507DS03
HoursperWeek	04	Credits	4
MaximumMarks	100 (70+30)	Time of Examinations	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

CourseLearningOutcomes(CLO):

CLO1: Students will gain a comprehensive understanding of the concept of Organizational Behavior and Relationship to other fields and learning.

CLO2: StudentswillunderstandabouttheAttitude,changingofattitudeandaspectsof personality.

CLO3: StudentswilllearnaboutthePerception,factorsinfluencingperception,Group Dynamics and Team Development.

CLO4: ItwillenablethestudentstolearnaboutOrganizationalConflict,itsDynamics, Traditional and modern approaches to conflict and Organizational development.

Unit1

Organizational Behavior: concept and significance; Relationship to other fields; Factors influencing organizational behavior; OB Model, ethics and ethical behavior in organizations. Learning: meaning and definition, process, theories of learning, OB in learning organization.

Unit2

Attitude: meaning and definition, components, functions, formation, changing of attitude, prejudice and attitude. Personality: meaning and definition, the big five personality model,the Myers-Briggs Type Indicator, additional work-related aspects of personality.

Unit3

Perception: meaning and definition, perceptual process, factors influencing perception, perceptual errors or distortions. Group Dynamics and Team Development: Group dynamics- definition and importance, types of groups, group formation, group development, group performance factors, group norms, group status, group size, cohesiveness, social loafing; Indian perspective on group norms; Team: types of teams, team composition factors, team development.

Unit4

Organizational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional anddysfunctional organizational conflicts; Resolution of conflict. Organizational development: Concept; Need for change, resistance to change; Theories of planned change; organizational diagnosis; OD intervention.

15/5/2026

Continued...

Suggested Readings:

Robbins,StephenP., and Mary Coulter: Management, Prentice Hall,NewDelhi.

Griffin,RickyW;OrganisationalBehaviour,HoughtonMifflinco.,Boston.

Hellreigel,Don,JohnW.Slocum,Jr.,andRichardsW.Woodman:Organizational Behavior, south western college Publishing, Ohio.

Hersey,Paul,KennethH.BlanchardandDeweyEJohnson:Managementof Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.

Ivancevich;JohnandMicheeolT.Matheson:OrganisationalBehaviourand Management, Tata McGraw-Hill, New Delhi.

Newstrom,JohnW.andKeithDavis:OrganizationalBehavior:HumanBehavio rat Work, Tata McGraw-Hill, New Delhi.

15/5/2026

Syllabi for M. Com 5 Year Integrated 7th Semester

Paper: Business Analytics

Name of the program	M.Com 5 Year Integrated	**Program Code**	DSC
Name of the course	Business Analytics	**Course Code**	24COM201DS04
Hours per week	04	**Credits**	4
Maximum marks	100 (70+30)	**Time of examination**	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO1: Students will understand and critically apply the concepts and methods of business analytics. Students will be able to Identify, model and solve decision problems in different settings.

CLO2: Students will understand the application of business analytics in different areas and interpret results/solutions and identify appropriate courses of action for a given managerial situation whether a problem or an opportunity

CLO3: Students will get knowledge of various analytics software and the job opportunities in business analytics.

CLO4: Students will be able to use software through hands-on practice on data.

Unit 1

Business analytics: introduction, types of analytics, characteristics of analytics, Advantage of business analytics, Ethical considerations in business analytics. Business analytics versus business intelligence; business analytics process and its relationship with decision making process; Statistician, data scientist and data engineer and their key features, skills required for analytics, big data and its analyst.

Unit 2

Analytical methods and models: Descriptive analytics- visualizing and exploring data, tools and techniques, role in business analytics process and its importance in business decision making; Predictive analytics-nature and type of modeling, basics of data mining and machine learning environment, role in business analytics process and its importance in strategic decision making; Prescriptive analytics: basics of its tools and modeling, role in business analytics process.

15/5/2026

Continued...

Unit 3
Important analytics software, Introduction to R and R Studio software, Types and Data structure in R, Data Interpretation using R, Hands on practice on data using R. Major companies providing analytical solutions, Business analytics in action: applicability and importance of business analytics in different areas: financial analytics, human resource analytics, marketing analytics, health care analytics, supply chain analytics, sport analytics and analytics for Government and nonprofit organization.
Unit 4
Optimization techniques - Linear programming, Non-linear programming, Integer programming, Sensitivity analysis, Decision analysis with probabilities and without probabilities; Job opportunities in business analytics.

Suggested Readings:

Davenport, H., Harris J.G. (2007), Competing on Analytics: The New Science of Winning, Harvard Business Review Press.

Lilien, G. L., Rangaswamy, A., & De Bruyn (2007); Principles of Marketing Engineering; Trafford Publishing, 3rd edition.

Davenport H., Harris J.G. and Morison R. (2010). Analytics at Work: Smarter Decisions, Better Results, Harvard Business Review Press.

Linoff, G. S., & Berry, M. J. (2011); Data mining techniques for marketing, sales, and customer relationship management; John Wiley & Sons, 3rd Edition.

E. Siegel& T.H. Davenport (2013); Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die; Wiley, 1st Edition.

Davies, T. M. (2016). The book ofR: a first course in programming and statistics. No Starch Press.

15/5/2026

Syllabi for M. Com 5 Year Integrated 7th Semester

Paper: Managerial Economics

Name of Program	M.Com 5 Year Integrated	Program Code	DSC
Name of the Course	Managerial Economics	Course Code	26COM507DS05
Hours per Week	04	Credits	4
Maximum marks	100 (70+30)	Time of Examinations	3 Hours

Note:The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO1: To know the nature and scope of managerial economics; managerial economists; and to have the clear understanding of fundamental concepts of economics.

CLO2: To understand the functioning of demand and supply and how the markets work and market equilibrium.

CLO3: To know the short run and long run production functions and measurement of productivity.

CLO4: To have a solid understanding of price determination and equilibrium of firm and industry under different.

Unit 1

Nature and scope of Managerial Economics; Managerial economists; role and responsibilities; Fundamental economics concepts: incremental principle, opportunity cost principle, discounting principle; factors of production.

Unit 2

Law of Demand, elasticity of demand, consumer equilibrium-utility and indifference curve approach. Demand estimation and demand forecasting techniques.

15/5/2026

Continued...

Unit 3
Production functions: short run and long run; producer's equilibrium; cost classifications; cost curves: short run and long run; economic value analysis; law of variable proportions and law of returns to scale; economics of scale; learning curve.
Unit 4
Price determination and equilibrium of firm and industry under different market conditions: Perfect competition, monopoly, monopolistic competition, and oligopoly. Managerial theories of firms; pricing policies, practices, strategies and tactics in modern business world; Transfer pricing; Pricing under risk and uncertainty; elements of factor pricing.
Suggested Readings: T. R. Jain (2021), Managerial Economics, VK Global Publications Pvt. Ltd., New Delhi D N Dwivedi (2021),Managerial Economics, 9th Edition, Vikas Publishing House Pvt. Ltd., India Hubbard, Glenn and Patrick O'Brien, Anthony (2023), Micro Economics (9^{th}Edition). Pearson. Dominick Salvatore (2009). Principles of Microeconomics (5th Edition). OxfordUniversity Press Campbell R. McConnell, Stanley L. Brue, Sean Masaki Flynn, BibekRay Chaudhuri (2021), Microeconomics(22nd Edition), McGraw Hill India

Syllabi for M. Com 5 Year Integrated 7th Semester

Paper- Stock Market Operations

Name of Program	M.Com 5 Year Integrated	**Program Code**	MIC
Name of Course	Stock Market Operations	**Course Code**	26COM507MI01
Hours per week	04	**Credits**	4
Maximum marks	100 (70+30)	**Time of Examinations**	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO 1: The students will be acquainted with the basic concepts of investment, types of investors, and the structure and functioning of the securities market, including primary and secondary market procedures.

CLO 2: The students will know the trading systems of stock exchanges, market operations, the order execution process, the settlement mechanism, and the practical aspects of screen-based trading.

CLO 3: The students will be acquainted with portfolio theory, risk–return analysis, and techniques for measuring systematic and unsystematic risk for investment decision-making.

CLO 4: The students will understand derivatives, mutual funds, ULIPs, commodity and currency markets, and the functioning of the foreign exchange market in modern financial systems.

Unit 1

Investment and Security Market Fundamentals: Basics of investment – nature, features, and types of investors; Investment avenues; Security market overview; Market terminology; Investment procedure in the primary market (IPO process) and the secondary market; Depository and demat processes; Participants and regulatory framework.

Unit 2

Modern Portfolio Theory- Efficient Frontier; Two Mutual Fund Theorem; CAPM

15/5/2026

Continued...

(overview); Systematic and unsystematic risk; Risk measurement techniques; Risk-Return Analysis: Risk and Expected Return; Risk-Return relationship; Return of Portfolio (Two Assets), Risk of Portfolio (Two Assets); Portfolio Diversification

Unit 3

Introduction to trading system in stock exchange; Screen-Based Trading System; NEAT & BOLT; Market phases; Order management; Trade management; Market window operations and auction process; Limited Physical Market; Block Trading Session; Circuit Breakers, Market Surveillance Mechanisms

Unit 4

Trading Strategies and Market Instruments Trading strategies – long vs short positions; Introduction to hedging; Daily settlement and market margins; Overview of derivatives; Mutual funds and ULIPs; Commodity market and currency derivatives; Forex market structure and operations.

Suggested Readings:

Prasanna Chandra: Investment Analysis and Portfolio Management, New Delhi, McGraw Hill Education, 2017.

Clendenin, John C and Christy, George A: Introduction to Investment, New York, McGraw Hill, 1969.

Lorie, James H. and Hamilton, Mary T.: The Stock Market: Theories and Evidence, Homewood III, Richard D. Irwin Inc., 1973.

Machiraju, H.R.: The Working of Stock Exchanges in India, New Delhi, New Age International (P) Ltd., 2009

M.Com 5 Year Integrated 8th Sem

Session: 2026-2027

Syllabi for M. Com 5 Year Integrated 8th Semester (with Hons.)

Paper:CorporateTax Planning & Management

NameofProgram	M.Com 5 Year Integrated	ProgramCode	DSC
NameoftheCourse	Corporate Tax Planning & Management	CourseCode	26COM508DS01
HoursperWeek	04	Credits	4
MaximumMarks	100 (70+30)	Time of Examinations	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

CourseLearning Outcomes(CO):

CLO1: StudentwilllearnthekeywordsofIncomeTax ActandprovisionsregardingTax planning for new business.

CLO2: Studentwillbecomefamiliarwiththeprovisionsofincometaxregarding amalgamations.

CLO3: StudentswillknowaboutTaxPlanningandFinancialManagementDecisions.

15/5/2023

Continued...

Unit 1
Corporation Tax: Meaning of tax, Tax evasion, Tax avoidance, Tax planning, Tax management, Needfor taxplanning, Precautions in taxplanning, Limitations of tax planning. Tax planning for new business: Tax planning with reference to location, nature and different forms of organization of new business.
Unit 2
Special Tax provisions relating to free trade zones, infrastructure sector, backward areas and Tax Incentives to Exporters. TaxPlanningandFinancialManagementDecisions:TaxPlanningrelatingtocapitalstructure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease.
Unit 3
Tax planning and Financial Management Decisions: Tax planning in respect of own or lease, Sale of assets used for scientific research, Make or buy decisions, Shut down or continue decisions, Tax planning in respect of selling in domestic or foreign market, Tax planning regarding Managerial Remuneration.
Unit 4
Tax incentives in respect of Amalgamation to the amalgamating company, the amalgamated company, shareholders of the amalgamating company, Tax incentives in respect of Demerger to the shareholders of Demerged company, Tax incentives to Resulting Company, Deduction of Tax at Source and Collection of Tax at Source, Advance Payment of Tax
SuggestedReadings:
Corporate TaxPlanning&Managementby H.C.Mehrotra &S P Goel,Sahitya Bhawan, Agra SimplifiedApproachtoCorporateTaxPlanning&Management:Dr.Girirsh Ahuja & Dr. Ravi Gupta, Bharat Law House, New Delhi Corporate Tax Planning & Management by V K Singhania & Moncia Singhania, Taxmann Publications, New Delhi. Corporate Tax Planning & Management by Rajvee Puri & PujaGaur, Nirupam Sahitya Sadan,Agra.

Syllabi for M. Com 5 Year Integrated 8th Semester (with Hons.)

Paper: International Financial Management

Name of Program	M.Com 5 Year Integrated	Program Code	DSC
Name of Course	International Financial Management	Course Code	26COM508DS02
Hours per week	04	Credits	4
Maximum marks	100 (70+30)	Time of Examinations	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO1: The students will be acquainted with the various factors and variables that operate in the international financial environment i.e., the international monetary system, balance of payment, and an overview of multinational corporations.

CLO2: The students will know the foreign exchange market, risk management, and modus operandi.

CLO3: The students will be acquainted with how international financial decisions and international investment decisions are analyzed and implemented.

CLO4: The student will learn about t budgeting techniques and working capital management practices followed by MNCs.

Unit 1

International Financial Management: meaning, scope, functions, significance, need for International Financial Management, and contemporary issues. International Financial Environment: globalization of the world economy, international monetary system, multinational corporations concept and characteristics, steps in internationalization, and corporate governance around the world. Foreign Direct Investment (FDI): concept, types, theories, motives (firm-specific, country-specific and internationalization advantages), significance, limitations, FDI trends and policy in India. Cross-border investment decisions:

15/5/2026

Continued...

concept and types, Greenfield investment versus cross-border mergers and acquisitions, risks in cross-border investment decisions, valuation techniques – Net Present Value (NPV) model and Adjusted Net Present Value (APV) model.

Unit 2

Foreign Exchange Market: structure, participants, functions, and foreign exchange transactions. Foreign exchange rates and quotations: direct and indirect quotations, computation of outright forward rates and cross rates. Arbitrage: two-point arbitrage, triangular arbitrage, and covered interest arbitrage. International parity conditions and exchange rate determination: Interest Rate Parity (IRP) theory, Purchasing Power Parity (PPP) theory (absolute, relative and expectations forms), Fisher Effect and International Fisher Effect. Techniques for forecasting exchange rates in practice.

Unit 3

Balance of Payments: meaning, components, principles of recording, significance, limitations, recent trends in Indian Balance of Payments, and capital account convertibility. Exchange rate risk and hedging: arguments for and against hedging exchange rate risk, types of foreign exchange exposure (transaction, economic and translation exposure). Hedging transaction exposure using forward market, money market, futures market and options. Economic exposure: measurement, determinants and management. Translation (accounting) exposure: methods of translation – current/non-current method, monetary/non-monetary method, temporal method and all-current method.

Unit 4

Multinational capital budgeting: special issues in international capital budgeting, evaluation of international projects using Adjusted Present Value (APV) model, risk adjustment in capital budgeting analysis, sensitivity analysis, purchasing power assumption and real options. Modern approaches to investment appraisal: NPV, real options, game theory and strategy, and combined approach. International capital market and instruments traded; international money market and instruments traded. Country risk analysis: significance, factors to be considered, techniques to assess country risk, country risk rating, measuring country risk, market approach, incorporating country risk in capital budgeting decisions, and reducing exposure to takeovers.

Suggested Readings:

International Financial Management by Jeff Madura, Cenage Publications

International Financial Management by Alan C. Shapiro and Peter Moles, Wiley Publications.

International Financial Environment by P G Apte and Sanjeevan Kapshe, MC Graw Hill. International Financial Management by V. K Bhalla, S Chand Publications. E-GyanKosh MS-45

15/5/2026

Syllabi for M. Com 5 Year Integrated 8th Semester (with Hons.)
Session: 2026-2027

Paper: Export Import Procedures & Documentation

Name of Program	M.Com 5 Year Integrated	**Program Code**	DSC
Name of Course	Export Import Procedures & Documentation	**Course Code**	26COM508DS03
Hours per Week	04	**Credits**	4
Maximum Marks	100 (70+30)	**Time of Examination**	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO1: To understand process of setting up EXIM business units

CLO2: To learn about payment and receipt modes in export import business

CLO3: To familiarize with export supporting institutions

CLO4: To gain knowledge about incentives and assistance schemes of EXIM business

Unit 1

Exports & Imports: Meaning, Types and Importance for firms and nations; Preliminaries and Procedure of Exporting and Importing; Importer Exporter Code: Importance and Procedure of obtaining IEC, Exemptions; Export and Import Documentation: Commercial, Regulatory and Transport Documents

Unit 2

15/5/2024

Continued...

Export Pricing: Determinants and Methods; Export Financing: Pre shipment and Post shipment, Factoring and Forfeiting; Methods of Export Payments; INCOTERMS 2020: Meaning, Importance and Classification.

Unit 3

Supporting Institutions – Export Credit Guarantee Corporation of India (ECGC), Indian Trade Promotion Organization (ITPO), Directorate General of Foreign Trade (DGFT), Policy for Export Oriented Units (EOU), Special Economic Zones (SEZ), Free Trade Zones (FTZ), EXIM Bank.

Unit 4

Incentives and Assistance Schemes: RoDTEP, Duty Drawbacks, Market Access Initiative (MAI), Market development assistance (MDA), Towns of Export Excellence (TEE), Advance Authorisation Scheme (AAS), Amnesty Scheme, Make in India initiative; Emerging trends in EXIM business; Current Foreign Trade Policy

Suggested Readings:

C.B. Gupta, Export Import Management; Sultan Chand & Sons, New Delhi

M. L. Mahajan & S. K. Jain; Export Import Procedures and Documentation; Snow White Publications, New Delhi.

Francis Cherunilam; International Trade and Export Management; Himalaya Publishing House.

Exporters Manual as per New Foreign Trade Policy; Nabhi Publications

India's Foreign Trade Policy and Handbook of Procedures; Government of India; Ministry of Commerce & Industry, New Delhi.

15/5/2024

M.Com 5 Year Integrated 8th Sem

Session: 2026-2027

Syllabi for M. Com 5 Year Integrated 8th Semester (with Hons.)

Paper: Financial Risk Management

Name of the Program	M.Com 5 Year Integrated	**Programcode**	DSC
Name of the Course	Financial Risk Management	**Course Code**	26COM508DS04
Hours per week	04	**Credits**	4
Maximum marks	100 (70+30)	**Time**	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLOs)

CLO1: Identify and classify different types of financial risks.
CLO2: Apply appropriate techniques for measuring financial risk.
CLO3: Use derivatives for hedging and risk mitigation.
CLO4: Analyze risk management practices in financial institutions

Unit 1

Concept of risk and uncertainty; Types of financial risk – market risk, credit risk, liquidity risk and operational risk; Sources of financial risk; Risk exposure; Financial risk management process; Objectives and significance of financial risk management.

Unit 2

Risk measurement techniques; Probability concepts in risk analysis; Standard deviation and variance; Value at Risk (VaR) – meaning, methods and limitations; Stress testing; Scenario and sensitivity analysis.

Unit 3

Financial derivatives – concept, features and classification; Forwards, futures, options and swaps; Hedging strategies using derivatives; Currency risk and exchange rate exposure; Management of foreign exchange risk.

Unit 4

Credit risk and interest rate risk – measurement and management; Asset–Liability Management (ALM); Risk management practices in banks; Basel norms – overview of

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15/5/2026

Basel I, II and III; Enterprise Risk Management (ERM).

Suggested Readings:

Hull, J.C., Risk Management and Financial Institutions, Pearson Education.
Jorion, P., Value at Risk, McGraw Hill.
Saunders, A. and Cornett, M., Financial Institutions Management, McGraw Hill.
Chance, D.M. and Brooks, R., Introduction to Derivatives and Risk Management, Cengage Learning.

15/5/2024

Syllabi for M. Com 5 Year Integrated 8th Semester (with Hons.)
Paper: Production Management

Name of Program	M.Com 5 Year Integrated	**Program Code**	DSC
Name of the Course	Production Management	**Course Code**	26COM508DS05
Hours per Week	04	**Credits**	4
Maximum Marks	100 (70+30)	**Time of Examinations**	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO1: To understand the concepts of production management, production planning and control, and apply tools such as break-even analysis and Gantt charts.

CLO2: To analyze plant location and layout decisions and understand principles and equipment of material handling.

CLO3: To understand quality control techniques, plant maintenance systems, and apply work study and time study methods.

CLO4: To apply inventory control techniques, value engineering concepts, and cost estimation and cost control methods in manufacturing processes.

Unit 1

Production Management: Meaning, Nature and Scope of Production Management; Production Process, types of production system

Production Planning: Objectives and Types of Production planning; Production planning techniques. Factors influencing Production Planning, Elements (functions) of PPC (Production planning & Control),Production Control: Objectives, elements and fields of production control; Control techniques, Production Control in different Production Systems; Break-even analysis and Gantt chart

Unit 2

Plant Location: Nature, objectives and significance, Theories of location; factors influencing

15/5/2026

Continued...

plant location.

Plant Layout: Objectives of plant layout and different types of plant layouts; factors affecting plant layout, Methods of plant layout, Plant layout procedures and work station design.

Material Handling: Significance, objectives of material handling, principles of economic material handling, Types of material handling equipment.

Unit 3

Quality Control: Scope, objectives and organization; Quality Control Techniques.

Plant Maintenance: Scope, objectives, types; Maintenance programme Techniques & Organization.

Work Study and Method Study: advantages and procedure, Objectives and techniques of work measurement, Objectives and procedure of Time Study

Unit 4

Inventory Control: Objectives of Inventory control, Inventory classification- ABC Analysis, VED Analysis, FMS Analysis. Standardization and Codification: Objectives and Advantages.

Value Engineering: Concept and objectives of value engineering.

Cost Estimation and Control: Functions and procedure of cost estimation, Cost Control: Objectives of cost control, Cost estimation for machining processes and forming processes

Suggested Readings:

Mahajan, C.L.: Production Management, Satya Prakashan, India

Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.

Moore, W.I: Product Planning Management, McGraw Hill, Boston.

Khanna, O. P., Industrial Engineering and Management, Dhanpat Rai and Sons, New Delhi

Quelch, J.A: Cases in Product Management, Irwin, London.

K. Aswathappa, Production and Operations Management, Himalya Publishing House, Delhi

15/5/2024

M.Com 5 Year Integrated 8th Sem

Syllabi for M. Com 5 Year Integrated 8th Semester (with Hons.)
Session: 2026-2027

Paper- Financial Management

Name of Program	M.Com 5 Year Integrated	Program Code	MIC
Name of the Course	Financial Management	Course Code	26COM508MI01
Hours per Week	04	Credits	4
Maximum Marks	100 (70+30)	Time of Examinations	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO1: Development of students' understanding about the basic concepts, objectives and functions of financial management along with the role of financial manager in business decision making.

CLO2: Enable students to understand the concept of capital structure, cost of capital and the role of leverage in the financial planning of a firm.

CLO3: Provide students with knowledge of capital budgeting techniques for evaluating investment decisions and selecting profitable projects.

CLO3: Enable students to understand the concept of capital structure, cost of capital and the role of leverage in the financial planning of a firm.

CLO4: Develop understanding about dividend policy, dividend decisions, forms of dividends, and dividend theories in business organisations.

Unit 1

Introduction to Financial Management: Meaning, Nature and Scope of Financial Management; Objectives of Financial Management: Profit Maximization, Wealth Maximization; Functions of Financial Manager.

Unit 2

Meaning and Importance of Financing Decision; Sources of Finance; Capital Structure

15/5/2026

Continued...

basics;Factors affecting Capital Structure; Cost of Capital basics.

Unit 3

Meaning and Importance of Investment Decision; Capital Budgeting Concept;Capital Budgeting Process; Capital Budgeting Techniques; Capital Rationing.

Unit 4

Dividend Policy: Meaning and Importance of Dividend Decision; Factors affecting Dividend Policy; Forms of Dividend; Dividend Theories.

Suggested Readings:

Van Horne, James C., Financial Management and Policy, Prentice Hall of India.

Pandey I. M., Financial Management,Vikas Publishing House.

Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill.

Brealey R.A. and S.C. Myers, Principles of Corporate Finance, McGraw Hill.

Damodaran, A,"Corporate Finance: Theory and Practice". John Wiley & Sons.

15/5/2026

Suggested Readings:

N. Gujarati Damodar, Basics Econometrics, Mc Graw Hill Publications.

Fan Jianqing and Yao Qiwei, The Elements of Financial Econometrics, Cambridge University Press.

Maiti Moinak, Applied Financial Econometrics: Theory, Method and Applications, Springer.

J. Fabozzi Frank, M. Focardi Sergio, T. Rachev Svetlozar, G. Arshanapalli Bala and

Hoechstoetter Markus, The Basics of Financial Econometrics, Wiley.

15/5/2026

M.Com 5 Year Integrated 8th Sem (Hons. with Research)

Syllabi for M. Com 5 Year Integrated 8th Semester (Hons. with Research)
Session: 2026-2027

Paper: Fundamentals of Econometrics

Name of Program	M.Com 5 Year Integrated	Program Code	DSC
Name of Course	Fundamentals of Econometrics	Course Code	26COM508DS06
Hours per Week	04	Credits	4
Maximum Marks	100 (70+30)	Time of Examination	3 Hours

Note:The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO1: To understand basics of econometrics

CLO2: To gain knowledge about time series data

CLO3: To familiarize with econometrics models

CLO4: To learn about panel data

Unit 1

Stationary and Non – Stationary Time Series; Importance of Stationary Time Series; Transformation of Non-Stationary Time Series; Types and Tests of Stationarity.

Unit 2

Unit Root Test and its major versions; Stochastic and Non-Stochastic Processes; Structural Break in Time Series; Co-integration.

Unit 3

Introduction, Properties and Estimation: ARMA, ARIMA; Box Jenkins Methodology.

Unit 4

Panel Data: Meaning, Type, Ways to balance unbalanced panel data; Types of Panel Data Models: Pooled OLS, Fixed Effects Model, Random Effects Model.

15/5/2026

Continued...

Syllabi for M. Com 5 Year Integrated 8th Semester(Hons. with Research)

Paper: Quantitative Techniques in Research

Name of the Program	M.Com 5 Year Integrated	**Program Code**	DSC
Name of the Course	Quantitative Techniques in Research	**Course Code**	26COM508DS07
Hours per Week	04	**Credits**	4
Maximum marks	100 (70+30)	**Time of examination**	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO1: Understand the role of quantitative techniques in research.

CLO2: Apply descriptive statistical tools for research data analysis.

CLO3: Use correlation and regression techniques in empirical research.

CLO4: Apply hypothesis testing techniques for research interpretation.

Unit 1

Nature and scope of quantitative research; Role of statistics in research; Types of data – primary and secondary; Measurement scales; Data classification, tabulation and presentation.

Unit 2

Measures of central tendency – mean, median and mode; measures of dispersion – range, quartile deviation, mean deviation and standard deviation; skewness and kurtosis; applications of descriptive statistics in research.

Unit 3

Correlation – meaning, types and methods; Karl Pearson's coefficient of correlation; Spearman's rank correlation; Regression analysis – meaning, assumptions and uses; Simple linear regression; Limitations of correlation and regression.

15/5/2026

Continued...

Unit 4

Concept of hypothesis; Null and alternative hypothesis; Type I and Type II errors; Parametric tests – Z test and t test; Chi-square test; Interpretation of results; Introduction to statistical software for research.

Suggested Readings:

Kothari, C.R., research methodology: methods and techniques, new age international.

Gupta, S. P., Statistical Methods, Sultan Chand & Sons.

Levin, R.I, and Rubin, D.S., Statistics for Management, Pearson Education.

Anderson, D.R., Sweeney, D.J, and Williams, T.A, Statistics for Business and Economics. Cengage Learning.

15/5/2026

Syllabi for M. Com 5 Year Integrated 8th Semester(Hons. with Research)

Paper: Researchable Issues in Accounting & Finance

Name of Program	M.Com 5 Year Integrated	**Program Code**	MIC
Name of the Course	Researchable Issues in Accounting & Finance	**Course Code**	26COM508MI04
Hours per Week	04	**Credits**	4
Maximum Marks **Theory** **Internal Assessment** **Research Proposal**	100 (50+15+35) 50 15 35	**Time of Examinations**	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of eight questions will be set from all the four units. The examinee will set 2 questions from each unit out of which candidate shall attempt four questions selecting one from each unit. All questions shall carry equal marks.

Course Learning Outcomes (CLO):

CLO 1: To develop an advanced understanding of contemporary research issues in Accounting and Finance.

CLO2: To critically evaluate empirical studies and theoretical developments in financial reporting and corporate finance.

CLO3: To apply research methodologies and statistical techniques in accounting and finance research.

CLO4: To analyse emerging areas such as sustainability, FinTech, and forensic accounting from a research perspective.

Unit 1

Research Methodology in Accounting and Finance:Nature and scope of research in accounting and finance; identification of research problem and research gap; review of literature and use of academic databases; formulation of hypotheses; research design; sampling techniques; sources of primary and secondary data with special reference to Indian databases; basic statistical tools including correlation, regression and ANOVA; ethical issues in research and plagiarism.

15/5/2026

Continued...

Unit 2
Contemporary Research Issues in Financial Accounting:Earnings management and accounting quality; fair value versus historical cost accounting; accounting conservatism; corporate disclosure practices; impact of Ind AS convergence; sustainability and ESG reporting in India; integrated reporting and corporate governance disclosures.
Unit 3
Research Issues in Corporate Finance and Financial Markets:Capital structure and dividend theories; corporate governance and firm performance; mergers and acquisitions performance; financial distress prediction models, including Altman Z-score; behavioural finance; impact of macroeconomic variables on stock returns in the Indian context.
Unit 4
Emerging Areas and Research Proposal:Green accounting and sustainable finance; corporate social responsibility and financial performance; forensic accounting and fraud detection; FinTech developments in India, including digital payments; preparation of a structured research proposal, including objectives, methodology and expected outcomes.
Suggested Readings:
Research Methodology: Methods and Techniques – C.R. Kothari. Research Methodology in Social Sciences – S.P. Gupta. Advanced Accounting – M.C. Shukla & T.S. Grewal. Financial Management – I.M. Pandey. Financial Management: Theory and Practice – Prasanna Chandra. Indian Financial System – Bharati V. Pathak. Accounting Theory – E.S. Hendriksen & M.F. Van Breda.

15/5/2026