



MAHARSHI DAYANAND UNIVERSITY, ROHTAK
(Established under Haryana Act No. XXV of 1975)
'A+' Grade University accredited by NAAC

No. ACS-I/F-46/2025/.107.12
Dated: 09.05.2025

To

No.	Name & Address	Designation
1.	Prof. Raj Pal Singh, Dean, Faculty of Management Sciences & Commerce M.D. University, Rohtak	Chairman, Ex-officio
2.	Prof. Pardeep Ahlawat, Director, IMSAR, M.D. University, Rohtak	Member, Ex-officio
3.	Prof. Ashish Dahiya, Director, IHTM, M.D. University, Rohtak	Member, Ex-officio
4.	Prof. Ram Rattan Saini, Dept. of Commerce, M.D. University, Rohtak	Member, Ex-officio
5.	Prof. Rishi Chudhary, IMSAR, M.D. University, Rohtak	Member, Ex-officio
6.	Prof. (Mrs.) Neelam Jain, IMSAR, M.D. University, Rohtak	Member, Ex-officio
7.	Prof. Divya Malhan, IMSAR, M.D. University, Rohtak	Member, Ex-officio
8.	Prof. Sandeep Malik, IHTM, M.D. University, Rohtak	Member, Ex-officio
9.	Dr. Sonia, Associate Professor, IMSAR, M.D. University, Rohtak	Member
10.	Dr. Goldi Puri, Associate Professor, IHTM, M.D. University, Rohtak	Member
11.	Dr. Naresh Kumar, Assistant Professor, IMSAR, M.D. University, Rohtak	Member
12.	Dr. Mahender, Assistant Professor, Dept. of Commerce, M.D. University, Rohtak	Member
13.	Dr. Anoop Singh, Assistant Professor, IHTM, M.D. University, Rohtak	Member
14.	Prof. Anil Mittal, University School of Management, Kurukshetra University, Kurukshetra	Outside Expert
15.	Prof. Gurucharan Singh, University School of Business, Punjabi University, Patiala	Outside Expert
16.	Prof. Syed Inayat Zaidi Deptt. of Tourism and Hotel Management, Jamia Milia Islamia, New Delhi	Outside Expert
17.	Dr. Krishan Kant Gupta, Registrar, M.D. University, Rohtak	Secretary

Sub:- Meeting of the Faculty of Management Sciences & Commerce to be held on 19.05.2025 at 10:30 AM in the Conference Hall, IMSAR, M.D. University, Rohtak.

Sir/Madam,

I am directed to inform you that a meeting of the Faculty of Management Sciences & Commerce will be held on 19.05.2025 at 10:30 AM in the Conference Hall, IMSAR M.D. University, Rohtak. A copy of the agenda of the meeting is enclosed herewith for perusal.

You are requested kindly to make it convenient to attend the meeting.

Encl: As above

Yours faithfully,



Assistant Registrar (Academic)
for Registrar

Endst. No. ACS-II/F-46/2025/.10.7.13.../16

Dated: .09.05.2025

Copy of the overleaf is forwarded to the following for information and necessary action.

1. Finance Officer, M.D.University, Rohtak. He is requested kindly to make arrangements for spot payment of TA/DA and sitting fee to the outside experts for attending the meeting.
2. Incharge (General Admn.) with the request kindly to make arrangement for refreshment of 22 members as per above schedule of the meeting of the Faculty of Management Sciences and Commerce.
3. Director, University Computer Centre, M.D.University, Rohtak. He is requested to make arrangement for generating link for outside experts in case of attending online meeting and also depute a person for displaying the agenda on the screen.
4. OSD to Registrar (for kind information of the Registrar) M.D. University, Rohtak.

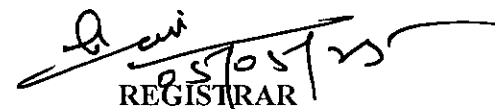

Assistant Registrar (Academic)
for Registrar



MAHARSHI DAYANAND UNIVERSITY, ROHTAK
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AGENDA FOR THE MEETING OF FACULTY OF MANAGEMENT SCIENCES & COMMERCE TO BE HELD ON 19-05-2025 AT 10:30 AM IN THE ~~OFFICE OF THE~~ Conference Hall, IMSAR M. D. UNIVERSITY, ROHTAK

1. To confirm the minutes of the previous meeting of the Faculty of Management Sciences & Commerce held on 18.09.2024 **Annexure-I, Pages-1-3.**
2. To note the follow up action of the previous meeting of the Faculty of Management Sciences & Commerce held on 18.09.2024 **Annexure –II, Pages 4.**
3. To consider the recommendations of the PGBOS in Management Studies vide Reso. No.3 in its meeting held on 25.03.2025 that the syllabus of following 5 Year MBA of Vocational Minor Course of 4th, 5th & 6th Semester under NEP-2020 w.e.f. the session 2023-28 may be prescribed as per **Annexure- III, Pages 5-10**
 - i. Data Base Management Systems (4th Sem.)
 - ii. E-Business (5th Sem.)
 - iii. Computer Network and Web Development (6th Sem.)
4. To consider the recommendations of the PGBOS in Management Studies vide Reso. No.4 in its meeting held on 25.03.2025 that the revised Scheme of Examinations of MBA 2 Year Program 1st Semester under NEP-2020 (batch 2024-26) may be prescribed as per **Annexure-IV, Pages 11-26**
5. To consider the recommendations of the UGBOS in Commerce vide Reso. No.1 in its meeting held on 05.04.2025 that syllabus of B.Com. 2nd Year (3rd & 4th Sem.) under NEP-2020 w.e.f. 2025-26 may be prescribed as per **Annexure-V, Pages 27-53**
6. To consider the recommendations of the PGBOS in Commerce vide Reso. No.1 in its meeting held on 29.03.2025 that syllabus of M.Com. 5 Year Integrated Program of 3rd year (5th & 6th Sem.) under NEP-2020 w.e.f. 2025-26 may be prescribed as per **Annexure-VI, Pages 54-85**
7. To consider the recommendations of the PGBOS in Commerce vide Reso. No.2 in its meeting held on 29.03.2025 that syllabus of M.Com. 2 Year Program of 2nd year (3rd & 4th Sem.) under NEP-2020 w.e.f. 2025-26 may be prescribed as per **Annexure-VII, Pages 86-116**
8. Any other item(s) with the permission of the Chair.


REGISTRAR



MAHARSHI DAYANAND
(Established under Haryana
'A+' Grade University)

ITY, ROHTAK
XXV of 1975)
y NAAC

MINUTES FOR THE MEETING OF THE FACULTY OF MANAGEMENT SCIENCES & COMMERCE HELD ON 18.09.2024 AT 11:00 AM IN THE COMMITTEE ROOM ADJACENT TO THE VICE-CHANCELLOR'S OFFICE, M. D. UNIVERSITY, ROHTAK

The following members were present:

Sr. No.	Name & Address	Designation
1.	Prof. Rishi Chaudhry, Dean, Faculty of Management Sciences & Commerce M.D. University, Rohtak	Chairman, Ex-officio
2.	Dr. Satyawar Baroda, Professor & Director, IMSAR, M.D. University, Rohtak	Member, Ex-officio
3.	Dr. Ashish Dahiya, Professor & Director, IHTM, M.D. University, Rohtak	Member, Ex-officio
4.	Dr. Raj Pal, Professor, Dept. of Commerce, M.D. University, Rohtak	Member, Ex-officio
5.	Dr. (Mrs.) Neelam Jain, Professor IMSAR, M.D. University, Rohtak	Member, Ex-officio
6.	Dr. Divya Malhan, Professor, IMSAR, M.D. University, Rohtak	Member, Ex-officio
7.	Dr. Sandeep Malik, Professor, IHTM, M.D. University, Rohtak	Member, Ex-officio
8.	Dr. Sonia, Associate Professor, IMSAR, M.D. University, Rohtak	Member
9.	Dr. Goldi Puri, Associate Professor, IHTM, M.D. University, Rohtak	Member
10.	Dr. Naresh Kumar, Assistant Professor, IMSAR, M.D. University, Rohtak	Member
11.	Dr. Mahender, Assistant Professor, Dept. of Commerce, M.D. University, Rohtak	Member
12.	Dr. Anoop Singh, Assistant Professor, IHTM, M.D. University, Rohtak	Member
13.	Prof. Gurucharan Singh, University School of Business, Punjabi University, Patiala	Outside Expert
14.	Prof. Syed Inayat Zaidi Deptt. of Tourism and Hotel Management, Jamia Milia Islamia, New Delhi	Outside Expert
15.	Prof. Gulshan Lal Taneja, Registrar, M.D. University, Rohtak	Secretary

At the outset the Dean welcomed the members of the meeting of the Faculty of Management Sciences & Commerce. Thereafter the agenda was taken up for discussion

1. Confirmed the minutes of the previous meeting of the Faculty of Management Sciences and Commerce held on 02.08.2024 (Annexure-I, Page-1-4, already circulated)
2. Noted the follow up action of the previous meeting of the Faculty of Management Sciences and Commerce held on 02.08.2024 (Annexure-II, Pages-5, already circulated).
3. Considered the recommendations of the UGBOS in Management made vide Reso. No. 1 in its meeting held on 14.08.2024 that the Scheme of Examinations and Syllabi of B.A. Multidisciplinary with Honours in Marketing as per NEP-2020 w.e.f. the session 2024-25 may be prescribed as per Annexure-III, Pages 6-43 (already circulated)

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RESOLVED THAT THE SYLLABI OF DISCIPLINE SPECIFIC COURSE OF B.A. MULTIDISCIPLINARY PROGRAM (MARKETING) W.E.F THE SESSION 2024-25 BE APPROVED AND THE SCHEME OF EXAMINATIONS BE RECOMMENDED TO THE ACADEMIC COUNCIL FOR CONSIDERATION AND APPROVAL.

ALSO RESOLVED THAT THE COURSE CODES MAY BE GOT VETTED FROM THE DIRECTOR, IQAC.

4. Considered the recommendations of the UGBOS in Management made vide Reso. No. 2 in its meeting held on 14.08.2024 that the Syllabus of 1st year (1st & 2nd semester) of BBA 4 Year Program as per NEP-2020 w.e.f. the session 2024-25 may be prescribed as per Annexure-IV, Pages 44-67 (already circulated).

RESOLVED THAT THE SYLLABI OF 1st Year (1st & 2nd SEMESTER) OF BBA 4 YEAR PROGRAM, AS PER NEP-2020 W.E.F THE SESSION 2024-25 BE APPROVED.

5. Considered the recommendations of the PGBOS in Management made vide Reso. No. 2 in its meeting held on 14.08.2024 that the Syllabus 1st year (1st and 2nd semester) of MBA, MBA (SFS) and MBA (Business Psychology) as per NEP-2020 w.e.f. the session 2024-25 may be prescribed as per Annexure-V, Pages 68-118 (already circulated)

RESOLVED THAT THE SYLLABI OF 1st YEAR (1st & 2nd SEMESTER) OF MBA AND MBA (BUSINESS PSYCHOLOGY) AS PER NEP-2020 W.E.F. THE SESSION 2024-25 BE APPROVED.

6. Considered the recommendations of the PGBOS in Management made vide Reso. No. 3 in its meeting held on 14.08.2024 that the Syllabus 2nd Year (3rd & 4th semester) of 5 Year Integrated MBA as per NEP-2020 w.e.f. the session 2023-24 may be prescribed as per Annexure-VI, Pages 119-142 (already circulated).

RESOLVED THAT THE SYLLABUS OF 2nd YEAR (3rd & 4th SEMESTER) OF 5 YEAR INTEGRATED MBA PROGRAM AS PER NEP-2020 W.E.F. THE SESSION 2024-25 FOR THE 5 YEAR INTEGRATED MBA PROGRAM COMMENCED IN 2023-24 BE APPROVED.

7. Considered the recommendations of the PGBOS in Commerce made vide Reso. No. 1 in its meeting held on 02.08.2024 that the syllabus of M.Com. Five Year Integrated Program, 2nd year (3rd & 4th semester) as per NEP-2020 may be prescribed as per Annexure-VII, Pages 143-182 (already circulated).

RESOLVED THAT THE SYLLABUS OF 2nd YEAR (3rd & 4th SEMESTER) OF M. COM. FIVE YEAR INTEGRATED PROGRAM AS PER NEP-2020 FROM THE SESSION 2024-25 FOR THE M.COM. FIVE YEAR INTEGRATED PROGRAM COMMENCED IN 2023-24 BE APPROVED.

8. Considered the recommendations of the PGBOS in Commerce made vide Reso. No. 1 in its meeting held on 06.08.2024 that the Scheme of Examinations and Syllabus of Ph.D. Course work from the session 2023-24 may be prescribed as per Annexure-VIII, Pages 183-190 (already circulated).

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16/10/24

RESOLVED THAT THE SYLLABUS OF PH.D. COURSE WORK IN COMMERCE FROM THE SESSION 2023-24 BE APPROVED EX-POST-FACTO AND THE SCHEME OF EXAMINATIONS BE RECOMMENDED TO THE ACADEMIC COUNCIL FOR CONSIDERATION AND EX-POST-FACTO APPROVAL. (Annexure-P/1, Pages 4-9). ALSO RESOLVED THAT THE COURSE CODES MAY BE GOT VETTED FROM THE DIRECTOR, IQAC.

9. Considered the recommendations of the PGBOS in Hotel & Tourism Management made vide Reso. No. 4 in its meeting held on 24.06.2024 that the Syllabus of the following Programs as per NEP-2020 w.e.f. the session 2024-25 may be prescribed as per Annexure-IX, Pages 191-367
- i. Bachelor of Tourism & Travel Management (BTM)
 - ii. 1 Year Master of Tourism & Travel Management (MTTM)
 - iii. 2 Year Master of Tourism & Travel Management (MTTM)

RESOLVED THAT THE SYLLABI OF ABOVE PROGRAMS AS PER NEP-2020 FROM THE SESSION 2024-25 BE APPROVED.

10. Considered the recommendations of the PGBOS in Hotel & Tourism Management made vide Reso. No. 2 in its meeting held on 09.09.2024 that the Syllabus of BTM 2nd year onwards (3rd to 8th semester) as per NEP-2020 w.e.f. the session 2024-25 may be prescribed for the BTM Program which commenced w.e.f. the session 2023-24 (Annexure-X, Pages 368-451, already circulated).

RESOLVED THAT THE SYLLABI OF BTM, 2nd YEAR ONWARDS (3rd TO 8th SEMESTER) AS PER NEP-2020 W.E.F. THE SESSION 2024-25 FOR THE BTM PROGRAM COMMENCED IN 2023-24 BE APPROVED.

The meeting ended with the vote of thanks.

[Signature]
16/10/24
REGISTRAR

Dear, Faculty of Management Sciences & Commerce

[Signature]
22/10/24

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**FOLLOW-UP ACTION REPORT ON FACULTY OF MANAGEMENT SCIENCES & COMMERCE
RESOLUTIONS DATED 18.09.2024 ARE AS UNDER**

Reso. No.	Brief Particular	What action has been taken on the resolution
1.	Minutes of meeting of previous meeting of the Faculty of Physical Sciences held on 18.09.2024	Minutes were confirmed by the Faculty.
2	Report on Follow-up action on the meeting of the Faculty of Physical Sciences held on 18.09.2024	The committee noted the follow-up action.
3.	Syllabi and Scheme of Examinations of "B.A. Multidisciplinary with Hons. In Marketing as per NEP-2020 " from the session 2024-25	The Decision of the Faculty has been conveyed to all the Concerned. Further, The SOE & Syllabi have already been got uploaded on the University website after approval from the Vice-Chancellor in anticipation of Academic Council
4.	Syllabus of BBA 4year Program (1 st & 2 nd Sem.) as per NEP-2020 offered by the IMSAR w.e.f. the session 2024-25	The Decision of the Faculty has been conveyed to all the Concerned. Further, The SOE & Syllabi have already been got uploaded on the University website after approval from the Vice-Chancellor in anticipation of Academic Council
5.	Syllabus of MBA, MBA (SFS), and MBA (Business Psychology) 1 st & 2 nd Semester (1 st & 2 nd Sem.) offered by the IMSAR as per NEP-2020 w.e.f. the session 2024-25	The Decision of the Faculty has been conveyed to all the Concerned. Further, The SOE & Syllabi have already been got uploaded on the University website after approval from the Vice-Chancellor in anticipation of Academic Council
6	Syllabus of 2 nd year (3 rd & 4 th Sem.) of MBA 5 Year Integrated Program offered by IMSAR w.e.f. the session 2024-25	The Decision of the Faculty has been conveyed to all the Concerned. Further, The SOE & Syllabi have already been got uploaded on the University website after approval from the Vice-Chancellor in anticipation of Academic Council
7	Syllabus of 2 nd year (3 rd & 4 th Sem.) of M.Com. 5 Year Integrated Program offered by Department of Commerce w.e.f. the session 2024-25	The Decision of the Faculty has been conveyed to all the Concerned. Further, The SOE & Syllabi have already been got uploaded on the University website after approval from the Vice-Chancellor in anticipation of Academic Council
8	Syllabi of Ph.D Course work in Commerce w.e.f. the session 2023-24	The Decision of the Faculty has been conveyed to all the Concerned. Further, The SOE & Syllabi have already been got uploaded on the University website after approval from the Vice-Chancellor in anticipation of Academic Council
9	Syllabi of the following programs offered by the IHTM :- i. Bachelor of Tourism & Travel Management (BTTM) under NEP-2020 (w.e.f. the session 2024-25) ii. One Year Master of Tourism & Travel Management (MTTM) under NEP-2020 (w.e.f. the session 2023-24) iii. Two Year Master of Tourism & Travel Management (MTTM) under NEP-2020 (w.e.f. the session 2023-24)	The Decision of the Faculty has been conveyed to all the Concerned. Further, The SOE & Syllabi have already been got uploaded on the University website after approval from the Vice-Chancellor in anticipation of Academic Council
10	Syllabi of BTTM, 2 nd year onwards (3 rd to 8 th Sem.) as per NEP-2020 w.e.f. the session 2024-25	The Decision of the Faculty has been conveyed to all the Concerned. Further, The SOE & Syllabi have already been got uploaded on the University website after approval from the Vice-Chancellor in anticipation of Academic Council

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Institute of Management Studies and Research (IMSAR)

PROCEEDINGS OF THE EMERGENT MEETING OF THE POST GRADUATE BOARD OF STUDIES IN MANAGEMENT STUDIES HELD ON 25.03.2025 AT 10.00 AM IN THE OFFICE OF THE DIRECTOR

The following members were present:

1. Prof. Satyawan Baroda, Chairman
2. Prof. Neelam Jain
3. Prof. Pardeep Ahlawat
4. Prof. Divya Malhan
5. Dr. Seema Singh
6. Dr. Sonia
7. Dr. Karmvir Sheokand
8. Dr. Saurabh Kant
9. Prof. Luxmi Malodia outside Expert (Online)

At the outset, confirmed the proceedings of PG Board of Studies in Management Studies meeting held on 24.01.2025.

Further, the Board considered the following agenda items:-

- Item No. 1. To consider and approve the recommendations of the DRC held on 08.02.2025 and 22.03.2025 for the registration of the Ph.D.

The Board considered the recommendations of the meeting of the Departmental Research Committee held on 08.02.2025 and 22.03.2025. The synopsis of the following scholars are referred to the Academic Council for its consideration:-

S. No.	Roll No.	Name of the Scholar	Name of the Supervisor	Tentative Topic of Research
1.	202301	Ms. Parul Bansal	Dr. Ishwar Mittal	Users' Adoption and Continuance Intention: A Study of Over-The -Top Platforms.
2.	202302	Ms. Manisha	Dr. Naresh Kumar	Assessment of Labour Welfare in Formal and Informal Sectors in India since Economic Reforms.
3.	202303	Mr. Vatan Duhan	Prof. Seema Singh	Adventure Sports Tourism: Exploring Awareness, Satisfaction and Revisit Intention
4.	202306	Ms. Manisha	Dr. Karamvir Sheokand	Adoption of Artificial Intelligence in Talent Acquisition: Role of Role of HR Readiness in Select ITes Organizations
5.	202308	Mr. Bhavik	Dr. Ishwar Mittal	Fintech and Financial Inclusion: The Influence of Digital Marketing and Digital Financial Literacy
6.	202309	Ms. Rashmi	Dr. Karamvir Sheokand	Impact of Green HRM Practices on Job Performance in Banks: The Mediating Role of Employee Engagement
7.	202310	Mr. Tilak Garg	Dr. Saurabh Kant	Adoption of Electric Vehicles in India: Analysing Factors Affecting Consumer



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				Behavioral Intention towards Electric Vehicles.
8.	202311	Ms. Preeti Kumari	Prof. Pardeep K Ahlawat	Immersive and Personalize Technologies: Consumer Engagement and Purchase Intention in India.
9.	202314	Ms. Preeti Devi	Dr. Sapna	Impact of Workplace Ostracism on Faculty Work Performance and Organizational Commitment in Higher Education Institutions in Haryana
10.	202315	Ms. Meenu	Prof. Rishi Chaudhry	Performance Evaluation of SME IPOs Listed in Bombay Stock Exchange
11.	202316	Mr. Vishal Mehadiratta	Dr. Priyanka Yadav	Role of Brand Authenticity and Passion in Consumer Brand Engagement: A Study on Masstige Smartphones.
12.	202317	Ms. Mousam	Dr. Kuldeep Chaudhary	Role of Digital Marketing Communication on Brand Image of Universities in North India: A Students' Perspective.
13.	202318	Ms. Nutan	Prof. Rishi Chaudhry	Impact of Social Commerce on Purchase Intention in Personal Care Industry
14.	202319	Ms. Suchika	Dr. Pardeep K Ahlawat	Virtual Influencer and Consumer Well-Being: Engagement Dynamics in the Age of AI
15.	202206	Ms. Priya	Dr. Saurabh Kant	Understanding Consumer Adoption of Quick Commerce in India: The Role of Trust, Perceived Risk, and Digital Transformation

Item No. 2. To approve the panel of examiners for Ph. D thesis Evaluation and Viva-Voce.

The Board resolved that the panel of examiners for the evaluation of Ph. D thesis and Viva-voce, if any, the Chairman be authorized to send the same at his own level.

Item No. 3. To approve the Syllabus of 5 Year MBA under NEP-2020 of Vocational Minor Course w.e.f. the session 2023-2028 for 4th, 5th, and 6th Semesters.

The Committee deliberated upon the Syllabi of Major Discipline Relevant (Vocational) - Minor of 5 Year MBA (2023-2028) 5th Sem (E-Business) and 6th Sem (Computer Network and Web Development). The syllabus has been approved and forwarded to the Faculty of Management Sciences and Commerce for approval.

Further, the Subjects of Major Discipline Relevant (Vocational)- Minor of 5 Year MBA (2023-2028) 4th Sem (Data Base Management Systems), 5th Sem (E-Business), 6th Sem (Computer Network and Web Development) and 4 Year BBA (2024-2028) 4th Sem (Data Base Management Systems), 5th Sem (E-Business), 6th Sem (Computer Network and Web Development) will be the part of common pool of Minor Courses offered by university in the respective semesters. Accordingly, necessary amendments need to be incorporated in the SOE of the above two programmes from retrospective effect.

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Institute of Management Studies and Research (IMSAR)

Item No. 4. To approve the amendment in SOE of MBA 2 Year course under NEP-2020.

Resolved that, the following amendment in the Scheme of Examination (SOE) for the MBA 2-Year Programme (Batch 2024-2026) under NEP-2020 be approved and incorporated under the "Note" section of the 1st Semester:

"In the 1st and 2nd Semesters, students shall be offered three optional papers in each semester. Each student must choose one subject in each semester. The subject opted in the 2nd Semester shall be the continuation of the subject selected in the 1st Semester."

Subjects are:

1st Semester Subjects:

Skill-Enhancement Course (SEC-1), Vocational Course (VOC-1), and Internship-1.

2nd Semester subjects:

Skill-Enhancement Course (SEC-2), Vocational Course (VOC-2), and Internship-2.

The amendment aims to ensure continuity and coherence in skill development and vocational training across both semesters.

The meeting ended with a vote of thanks to the chair.

CHAIRMAN

P.G. Board of Studies in Management

Endst. No. IMSAR/2025 IMSAR 394-402 Dated: 28/03/2025

Copy of the overleaf is forwarded to the following for information and further necessary action:

1. All the members of PGBOS
2. Controller of Examinations, M.D. University, Rohtak.
3. Director, UCC, M.D. University, Rohtak. He is requested to upload the proceedings on the University website.
4. OSD (Academic), M.D. University, Rohtak.
5. Dy. Registrar (R&S), M.D. University, Rohtak.

CHAIRMAN

P.G. Board of Studies in Management

Instt. of Mgt. & Research
M.D. University, ROHTAK

DATABASE MANAGEMENT SYSTEM

Course Code: 24IMS504MV01

L-T-P

3-0-1

Time: 3 Hours

External Marks: 50

Internal Marks: 50

Course Objectives

1. To Understand the basic concepts and the applications of database systems
2. To Master the basics of SQL and construct queries using SQL
3. To understand the relational database design principles
4. To become familiar with the basic issues of transaction processing and concurrency control
5. To become familiar with database storage structures and access techniques

Course Outcomes

CO1. Design relational databases.

CO2. Understand normal forms and perform normalization.

CO3. Design and develop a relational database system with appropriate functionality to process the data and with constraints to maintain data integrity and avoid data redundancy.

CO4. Write SQL queries to retrieve and modify information from a database system.

CO5. Create queries to retrieve information from structured, semi-structured, and unstructured data.

UNIT-I

Introduction to DBMS – Concept of database, objectives, advantages, limitations, structure, functions of DBMS; entities, attributes; schemas, sub-schema, data and Database Administrator (DBA)

UNIT-II

RDBMS and SQL – Introduction, terminologies, database design goals, database modeling life-cycle, keys, normalization forms; SQL, Pitfalls in RDBMS; Object Oriented DBMS

UNIT-III

Data Modelling Architecture and Design – introduction to data models, classification of data model – hierarchical, network and relational model; queries in DBMS; Database security

UNIT-IV

Database System Architecture – centralized, client-server, parallel and distributed systems, recovery procedures in database system; remote backup systems

Lab: Working with Microsoft Access

SUGGESTED READINGS:

1. Navathe, Fundamental of Database System, Addison Wesley
2. Rob, Database System, Thomson Learning, Mumbai
3. Singh, C.S., Data Base System, New Age Publications, New Delhi
4. Saini, S.P.S., Anish Saini, Database Management System, Vayu Education of India, New Delhi

Instructions for External Examiner: The question paper shall be divided into two sections. **Section 'A'** shall comprise five short answer type questions from the whole of the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal marks.

E-BUSINESS
Paper code: 25IMS505MV01

L-T-P
3-1-0

External Marks: 70
Sessional Marks: 30

Time Allowed: 3 Hours

Course Outcomes

After completing the course students would be able to:

- CO1: Outline the foundations and importance of E-Business;
- CO2: Demonstrate an understanding of retailing in E-Business;
- CO3: Analyse the impact of E-business on business models and strategy;
- CO4: Describe the infrastructure needed for E-business;
- CO5: Explain the key features of internet, intranets, and extranets and how they are related to each other;

Unit-I

Introduction to E-Business: Basics of E-Business – history of internet, evolution of e-business, traditional business vs. e-business, organizational culture for e-business; e-business framework – from markets to communities, components of an e-enabled sell site, commerce platforms, enabled customer service, e-procurement; e-business development – e-business strategy (planning to action); e-business design

Unit-II

E-Business Operations: e-marketplaces; e-procurement; supply chain management and e-business; enterprise resource planning; knowledge management and e-business

Unit-III

E-Business technologies and Trends: e-business infrastructure; e-business technologies; e-banking; e-governance; mobile business

Unit-IV

Issues and Challenges in E-Business: E-business applications; e-security; cybercrimes and cyber laws; Computer Fraud and abuse act; software piracy; computer viruses and harmful software; challenges in e-business; future of e-business

Suggested Readings:

1. Bozarth, Cecil C & Handfield, Rober B, Introduction to Operations and Supply Chain Management; Pearson Education, New Delhi.
2. Wisner, Joel D, Leong, G Keong & Tan, Keah-Choon, Principles of Supply Chain Management – A Balanced Approach, Thomson Learning, New Delhi.
3. Gaither, Norman & Frazier, Greg, Operations Management, Thomson Learning, New Delhi.
4. Mahadevan, B, Operations Management – Theory and Practice, Pearson Education, New Delhi
5. Krajewsk, Lee J & Ritzman, Larry P, Operations Management – Processes and Value Chains, Pearson Education, New Delhi

Instructions for External Examiner: The question paper shall be divided into two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section 'B'** shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal marks.

8-10-
8-1

COMPUTER NETWORKS AND WEB DEVELOPMENT
25IMS506MV01

L-T-P
3-0-1

External Marks: 50
Sessional Marks: 50

Time Allowed: 3 Hours

Course Outcomes

After completing the course students would be able to:

- CO1. To analyze the classification of network services, protocols and architectures.
- CO2. To understand key Internet applications and their protocols.
- CO3. To design and analysis of the routing Protocols.
- CO4. Investigate various design issues in Application layer.

UNIT-I

Understanding Computer Networks: Uses, benefits and limitations of computer networks; Types of computer networks; Network devices; Network topologies for LANS, Ethernet (IEEE 802.3), Tokenring (IEEE 802.5); Introduction to OSI, TCP/IP reference models.

UNIT-II

Data Communication System: Communication modes; Communication media; Analog and digital signals; Serial and parallel transmission, synchronous and asynchronous transmission; Concept and types of modulation; Switching techniques; Multiplexing.

UNIT-III

Web Design and Technology: Requirements of intelligent websites; Website planning process; Website organization; Useful and attractive web pages; Website and page development tools; Testing and maintaining a website; Evaluating web site performance.

UNIT-IV

HTML & Web Page Design: Structure of HTML Document; HTML tags, inserting images, creating links, tables, forms and frames. Network Security: Cryptography; Digital signature; Firewall; User identification and authentication.

Lab: Practice in Microsoft Front Page & HTML for web development, working with Web

SUGGESTED READINGS:

1. Forouzan, **Data Communication & Networking**, TMH, Delhi.
2. Comer, E. Douglas, **Computer Networks and Internet 4e**, Pearson Education, Delhi.
3. Napier Albert H. et al. (2009). **Creating a winning E-Business**. Cengage Learning, 2nd ed., New Delhi.
4. Miller, **Data and Network Communication**, Vikas Publishing House, New Delhi.
5. Tannenbaum, **Computer Networks**, PHI, Delhi.
6. Hagg, Baltzan & Philips, **Business Driven Technology**, TMH, N. Delhi.
7. Joseph P.T. (2006). **E-Commerce: An Indian Perspective**. Prentice Hall of India, 2nd ed., New Delhi.

Instructions for External Examiner: The question paper shall be divided in two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one Question from each unit. All questions will carry equal marks.

CW



MAHARSHI DAYANAND UNIVERSITY, ROHTAK

(A State University established under Haryana Act No. XXV of 1975)

'A+' Grade University Accredited by NAAC

Institute of Management Studies and Research (IMSAR)

PROCEEDINGS OF THE EMERGENT MEETING OF THE POST GRADUATE BOARD OF STUDIES IN MANAGEMENT STUDIES HELD ON 25.03.2025 AT 10.00 AM IN THE OFFICE OF THE DIRECTOR

The following members were present:

1. Prof. Satyawan Baroda, Chairman
2. Prof. Neelam Jain
3. Prof. Pardeep Ahlawat
4. Prof. Divya Malhan
5. Dr. Seema Singh
6. Dr. Sonia
7. Dr. Karmvir Sheokand
8. Dr. Saurabh Kant
9. Prof. Luxmi Malodia outside Expert (Online)

At the outset, confirmed the proceedings of PG Board of Studies in Management Studies meeting held on 24.01.2025.

Further, the Board considered the following agenda items:-

- Item No. 1. To consider and approve the recommendations of the DRC held on 08.02.2025 and 22.03.2025 for the registration of the Ph.D.

The Board considered the recommendations of the meeting of the Departmental Research Committee held on 08.02.2025 and 22.03.2025. The synopsis of the following scholars are referred to the Academic Council for its consideration:-

S. No.	Roll No.	Name of the Scholar	Name of the Supervisor	Tentative Topic of Research
1.	202301	Ms. Parul Bansal	Dr. Ishwar Mittal	Users' Adoption and Continuance Intention: A Study of Over-The -Top Platforms.
2.	202302	Ms. Manisha	Dr. Naresh Kumar	Assessment of Labour Welfare in Formal and Informal Sectors in India since Economic Reforms.
3.	202303	Mr. Vatan Duhan	Prof. Seema Singh	Adventure Sports Tourism: Exploring Awareness, Satisfaction and Revisit Intention
4.	202306	Ms. Manisha	Dr. Karamvir Sheokand	Adoption of Artificial Intelligence in Talent Acquisition: Role of Role of HR Readiness in Select ITes Organizations
5.	202308	Mr. Bhavik	Dr. Ishwar Mittal	Fintech and Financial Inclusion: The Influence of Digital Marketing and Digital Financial Literacy
6.	202309	Ms. Rashmi	Dr. Karamvir Sheokand	Impact of Green HRM Practices on Job Performance in Banks: The Mediating Role of Employee Engagement
7.	202310	Mr. Tilak Garg	Dr. Saurabh Kant	Adoption of Electric Vehicles in India: Analysing Factors Affecting Consumer



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				Behavioral Intention towards Electric Vehicles.	
8.	202311	Ms. Preeti Kumari	Prof. Pardeep K Ahlawat	Immersive and Personalize Technologies: Consumer Engagement and Purchase Intention in India.	
9.	202314	Ms. Preeti Devi	Dr. Sapna	Impact of Workplace Ostracism on Faculty Work Performance and Organizational Commitment in Higher Education Institutions in Haryana	
10.	202315	Ms. Meenu	Prof. Rishi Chaudhry	Performance Evaluation of SME IPOs Listed in Bombay Stock Exchange	
11.	202316	Mr. Vishal Mehadiratta	Dr. Priyanka Yadav	Role of Brand Authenticity and Passion in Consumer Brand Engagement: A Study on Masstige Smartphones.	
12.	202317	Ms. Mousam	Dr. Kuldeep Chaudhary	Role of Digital Marketing Communication on Brand Image of Universities in North India: A Students' Perspective.	
13.	202318	Ms. Nutan	Prof. Rishi Chaudhry	Impact of Social Commerce on Purchase Intention in Personal Care Industry	
14.	202319	Ms. Suchika	Dr. Pardeep K Ahlawat	Virtual Influencer and Consumer Well-Being: Engagement Dynamics in the Age of AI	
15.	202206	Ms. Priya	Dr. Saurabh Kant	Understanding Consumer Adoption of Quick Commerce in India: The Role of Trust, Perceived Risk, and Digital Transformation	

Item No. 2. To approve the panel of examiners for Ph. D thesis Evaluation and Viva-Voce.

The Board resolved that the panel of examiners for the evaluation of Ph. D thesis and Viva-voce, if any, the Chairman be authorized to send the same at his own level.

Item No. 3. To approve the Syllabus of 5 Year MBA under NEP-2020 of Vocational Minor Course w.e.f. the session 2023-2028 for 4th, 5th, and 6th Semesters.

The Committee deliberated upon the Syllabi of Major Discipline Relevant (Vocational) - Minor of 5 Year MBA (2023-2028) 5th Sem (E-Business) and 6th Sem (Computer Network and Web Development). The syllabus has been approved and forwarded to the Faculty of Management Sciences and Commerce for approval.

Further, the Subjects of Major Discipline Relevant (Vocational)- Minor of 5 Year MBA (2023-2028) 4th Sem (Data Base Management Systems), 5th Sem (E-Business), 6th Sem (Computer Network and Web Development) and 4 Year BBA (2024-2028) 4th Sem (Data Base Management Systems), 5th Sem (E-Business), 6th Sem (Computer Network and Web Development) will be the part of common pool of Minor Courses offered by university in the respective semesters. Accordingly, necessary amendments need to be incorporated in the SOE of the above two programmes from retrospective effect.

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MAHARSHI DAYANAND UNIVERSITY, ROHTAK

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Institute of Management Studies and Research (IMSAR)

Item No. 4. To approve the amendment in SOE of MBA 2 Year course under NEP-2020.

Resolved that, the following amendment in the Scheme of Examination (SOE) for the MBA 2-Year Programme (Batch 2024-2026) under NEP-2020 be approved and incorporated under the "Note" section of the 1st Semester:

"In the 1st and 2nd Semesters, students shall be offered three optional papers in each semester. Each student must choose one subject in each semester. The subject opted in the 2nd Semester shall be the continuation of the subject selected in the 1st Semester."

Subjects are:

1st Semester Subjects:

Skill-Enhancement Course (SEC-1), Vocational Course (VOC-1), and Internship-1.

2nd Semester subjects:

Skill-Enhancement Course (SEC-2), Vocational Course (VOC-2), and Internship-2.

The amendment aims to ensure continuity and coherence in skill development and vocational training across both semesters.

The meeting ended with a vote of thanks to the chair.

CHAIRMAN


P.G. Board of Studies in Management

Endst. No. IMSAR/2025

IMSAR-394-402 Dated: 28/03/2025

Copy of the overleaf is forwarded to the following for information and further necessary action:

1. All the members of PGBOS
2. Controller of Examinations, M.D. University, Rohtak.
3. Director, UCC, M.D. University, Rohtak. He is requested to upload the proceedings on the University website.
4. OSD (Academic), M.D. University, Rohtak.
5. Dy. Registrar (R&S), M.D. University, Rohtak.


28/03/25

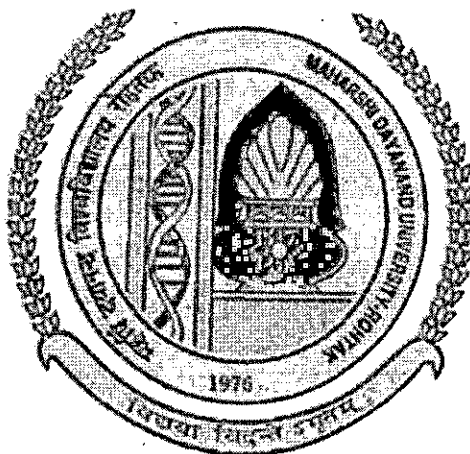
CHAIRMAN

P.G. Board of Studies in Management

Institution of Management & Research
M.D. University, ROHTAK

-18-

**SCHEME OF EXAMINATION
&
SYLLABI
OF
2-YEAR
MASTER OF BUSINESS ADMINISTRATION
(Based on National Education Policy (NEP) - 2020)
WITH EFFECT FROM THE ACADEMIC SESSION
2024-25**



**MAHARSHI DAYANAND UNIVERSITY
ROHTAK (HARYANA)**

15

**SCHEME OF EXAMINATION OF
2-YEAR
MASTER OF BUSINESS ADMINISTRATION
PROGRAMME
(Based on National Education Policy (NEP) - 2020)
WITH EFFECT FROM THE ACADEMIC SESSION 2024-25**

PROGRAM SPECIFIC OUTCOMES

The program-specific outcomes of the 2-Year (Four Semester) MBA program are as follows:

- PSO1:** Graduates are expected to collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the usage of diverse skills of team members in the related context.
- PSO2:** Comprehend and analyze the importance of functional and inter-functional areas.
- PSO3:** Recognize opportunities available and face the challenges in the national and global business environment and adapt accordingly.
- PSO4:** Employ appropriate models to select suitable projects for a business enterprise and manage firm growth through strategies such as mergers, acquisitions, international expansion, and new venture development.
- PSO5:** Function as ethical, conscious, and socially responsible managers; capable of contributing to the sustainable development of the nation.
- PSO6:** Preparing the students to lead a successful career in industry or pursue higher studies or become entrepreneurs.
- PSO7:** Ability to offer commercially feasible and socially acceptable, managerial solutions to technical/non-technical problems.
- PSO8:** Turning out graduates can demonstrate strong leadership skills, effective communication skills, professional etiquette, and a desire to be lifelong learners.

Structure for 2-Year MBA Programme

First Year of 2-Year MBA Program (NHEQF-Level 6): First Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses – Major (DSC 1)						
24IMS201DS01	Management Process and Organizational Behaviour	70	30	-	100	3-1-0
24IMS201DS02	Finance for Managers	70	30	-	100	3-1-0
24IMS201DS03	Strategic Marketing	70	30	-	100	3-1-0
24IMS201DS04	Strategic Human Resource Management	70	30	-	100	3-1-0
24IMS201DS05	Business Research Methods	70	30	-	100	3-1-0
Skill-Enhancement Course (SEC 1)						
24IMS201SE01	Business Ethics and Communication Skills	50	-	50	100	3-0-1
Vocational Course (VOC 1)						
24IMS201MV01	IT for Managers-1	50	-	50	100	3-0-1
Internship 1						
24IMS201IN01	Internship Report	100	-	-	100	4
Total Credits						24

Note:

- The duration of all the end-term theory examinations shall be 3 hours.
- The Criteria for awarding the formative assessment of 30 marks throughout the Programme shall be as under:
 - Sessional Examination : 20 marks.
 - Assignments/Presentations/Seminars and Class Participation : 5 marks
 - Attendance : 5 marks
 - Less than 65% : 0 marks
 - Upto 70% : 2 marks
 - Upto 75% : 3 marks
 - Upto 80% : 4 marks
 - Above 80% : 5 marks
- The Criteria for awarding the formative assessment of 15 marks for a practicum examination of (15+35=50) fifty marks throughout the Programme shall be as under:
 - Practicum Assignments/Practicum File : 10 marks
 - Attendance (Criteria as mentioned above in 2(c)) : 5 marks
- The panel of examiners for end-semester theory examinations shall be prepared and approved by the PG BOS of IMSAR of the internal/external examiners based on their expertise/specialization/area of interest.
- The panel of examiners based on the examiners' expertise/specialization/area of interest for practicum/viva-voce examination shall be recommended by the PG BOS of IMSAR. In case of unavailability of external examiners due to unavoidable circumstances, the Controller of Examinations may allow the conduct of practicum examinations by the internal examiners.
- The panel of examiners (ordinarily not below the rank of Associate Professor) for assessment of the Project reports/Dissertation/Research Project/Summer Internship Reports shall be recommended by the PG BOS of IMSAR.
- The students are required to choose either SEC 1 or VOC 1 or Internship 1.
- In the 1st and 2nd Semesters, Students shall be offered three optional papers in each semester. Each student must choose one subject in each semester. The subject opted in the 2nd Semester shall be the continuation of the subject selected in the 1st Semester

Subjects are:

1st Semester Subjects: Skill –Enhancement Course (SEC-1), Vocational Course (VOC-1) and Internship-1.

2nd Semester subjects: Skill –Enhancement Course (SEC-2), Vocational Course (VOC-2) and Internship-2.

The amendment aims to ensure continuity and coherence in skill development and vocational training across both semesters.

First Year of 2-Year MBA Program (NHEQF-Level 6): Second Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses – Major (DSC 2)						
24IMS202DS01	Managerial Economics	70	30	-	100	3-1-0
24IMS202DS02	Business Environment	70	30	-	100	3-1-0
24IMS202DS03	Management Information System	70	30	-	100	3-1-0
24IMS202DS04	Total Quality Management	70	30	-	100	3-1-0
24IMS202DS05	Emotional Intelligence	70	30	-	100	3-1-0
Skill-Enhancement Course (SEC 2)						
24IMS202SE01	Personality and Soft Skills Development	50	-	50	100	3-0-1
Vocational Course (VOC 2)						
24IMS202MV02	IT for Managers-2	50	-	50	100	3-0-1
Internship 2						
24IMS202IN01	Internship Report	100	-	-	100	4
Total Credits						24
Note: <ol style="list-style-type: none"> Students exiting the programme after the second semester i.e. after the first year on completion of 48 credits will be awarded PG Diploma in Business Administration. The students are required to choose either SEC 2 or VOC 2 or Internship 2. Immediately after completing the second semester, the students shall proceed to their Summer Internship (SI). The duration of the internship is 120 hours during summer vacation. The Summer Internship Report (SIR) prepared after SI completion shall be assessed in the third Semester as a compulsory course. The candidates will submit the SIR in the manner specified in the Ordinance. The SIR will be evaluated by an external examiner. 						
Total Credits (24+24=48) for PG Diploma in Business Administration						48

Second year of 2-Year MBA Program (NHEQF Level 6.5)
(STUDENT SHOULD SELECT ANY ONE OPTION FOR THE SECOND YEAR OF 2 YEAR PG PROGRAM)

Option 1: (Only Course Work)

Second year of 2-Year MBA Program (NHEQF Level 6.5): Third Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses (DSC) – Major						
25IMS203DS01	Strategic Management	70	30	-	100	3-1-0
Marketing						
25IMS203DS02	Consumer Behavior	70	30	-	100	3-1-0
25IMS203DS03	Social Media Marketing	50	-	50	100	3-0-1
25IMS203DS04	Retail Management	70	30	-	100	3-1-0
Finance						
25IMS203DS05	Indian Financial System and Financial Services	70	30	-	100	3-1-0
25IMS203DS06	Project Management	70	30	-	100	3-1-0
25IMS203DS07	Business Taxation	70	30	-	100	3-1-0
Human Resource Management						
25IMS203DS08	Compensation Management	70	30	-	100	3-1-0
25IMS203DS09	Management of Industrial Relations	70	30	-	100	3-1-0
25IMS203DS10	Cross Cultural Human Resource Management	70	30	-	100	3-1-0
Information Technology						
25IMS203DS11	E-Commerce and Applications	70	30	-	100	3-1-0
25IMS203DS12	Multimedia and Web Development	70	30	-	100	3-1-0
25IMS203DS13	Advanced Database Management System	50		50	100	2-0-2
International Business						
25IMS203DS14	International Trade Theory And Practices	70	30	-	100	3-1-0
25IMS203DS15	Export Import Management and Documentation	70	30	-	100	3-1-0
25IMS203DS16	Foreign Exchange Management	70	30	-	100	3-1-0
Agri-Business						
25IMS203DS17	Agri-Business Environment and Policy	70	30	-	100	3-1-0

25IMS203DS19	Agri-Business Management	70	30	-	100	3-1-0
25IMS203DS19	Agri-Business Entrepreneurship	70	30	-	100	3-1-0
Operations Management						
25IMS203DS20	Technology Management	70	30	-	100	3-1-0
25IMS203DS21	Supply Chain and Logistics Management	70	30	-	100	3-1-0
25IMS203DS22	Operations Research	70	30	-	100	3-1-0
Business Analytics						
25IMS203DS23	Basics of Business Analytics	70	30	-	100	3-1-0
25IMS203DS24	Applied Multivariate Analysis	70	30	-	100	3-1-0
25IMS203DS25	Information Economics and its Applications	70	30	-	100	3-1-0
Public Policy						
25IMS203DS26	Public Policy Formulation and Evaluation	70	30	-	100	3-1-0
25IMS203DS27	Sustainable Development	70	30	-	100	3-1-0
25IMS203DS28	Rural Development	70	30	-	100	3-1-0
Skill-Enhancement Course (SEC3)						
25IMS203SE01	Digital Marketing	50	-	50	100	3-0-1
Internship 3						
25IMS203IN01	Summer Internship Report	100	-	-	100	4
Project Work 1						
25IMS203PD01	Project Report	50	50	-	100	4
Note:						
1. Students are required to choose any two courses from any two specialization areas offered under a dual specialization scheme from the given three groups, selecting not more than one specialization from one Group. A minimum of ten students are required to offer any specialization area from any two groups. The specialization area opted for in the 3 rd Semester would remain the same in the 4 th semester also.						
GROUP A		GROUP B		Group C		
HUMAN RESOURCE MANAGEMENT		MARKETING		FINANCE		
BUSINESS ANALYTICS		PUBLIC POLICY		INTERNATIONAL BUSINESS		
INFORMATION TECHNOLOGY		AGRI-BUSINESS		OPERATIONS MANAGEMENT		
2. Each student in the courses of Digital Marketing will be given assignments such as developing an online business model/digital marketing strategies/employing digital marketing tactics for business expansion, etc. and the same will be evaluated by an external examiner from academia based on his/her expertise/specialization/area of interest recommended by the PG BOS of IMSAR for practicum/viva-voce examination and one internal examiner recommended by the Director of IMSAR.						
3. The students are required to choose either SEC3 or Internship 3 or Project Work 1.						
4. In case of Project Work1, the topic of the Research Project to be submitted for evaluation in the third Semester shall be submitted by the student along with a brief synopsis after finalization within first month of the Semester in consultation with the faculty member allotted as Research Supervisor by the Director.						
Total Credits						24

Second year of 2-Year MBA Program (NHEQF Level 6.5): Fourth Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses (DSC) – Major						
25IMS204DS01	Entrepreneurship Development	50	-	50	100	3-0-1
Marketing						
25IMS204DS02	Integrated Marketing Communication	70	30	-	100	3-1-0
25IMS204DS03	Product and Brand Management	70	30	-	100	3-1-0
25IMS204DS04	Sales and Distribution Management	70	30	-	100	3-1-0
Finance						
25IMS204DS05	Financial and Commodity Derivatives	70	30	-	100	3-1-0
25IMS204DS06	International Financial Management	70	30	-	100	3-1-0
25IMS204DS07	Investment Management	70	30	-	100	3-1-0
Human Resource Management						
25IMS204DS08	Training and Development	70	30	-	100	3-1-0
25IMS204DS09	Performance Management Systems	70	30	-	100	3-1-0
25IMS204DS10	Organizational Change and Intervention Strategies	70	30	-	100	3-1-0
Information Technology						
25IMS204DS11	Information Security And Cyber Laws	70	30	-	100	3-1-0
25IMS204DS12	Systems Analysis and Design	70	30	-	100	3-1-0
25IMS204DS13	Programming in Visual Basic	50	-	50	100	3-0-1
International Business						
25IMS204DS14	Cross Cultural And Global Management	70	30	-	100	3-1-0
25IMS204DS15	Management Of Multinational Corporations	70	30	-	100	3-1-0
25IMS204DS16	International Logistics	70	30	-	100	3-1-0
Agri-Business						
25IMS204DS17	Agricultural Input Marketing And Post-Harvest Management	70	30	-	100	3-1-0
25IMS204DS18	Life Stock Business Management	70	30	-	100	3-1-0

25IMS204DS19	Agricultural Marketing Management	70	30	-	100	3-1-0
Operations Management						
25IMS204DS20	Transportation Management	70	30	-	100	3-1-0
25IMS204DS21	Warehouse Management And Inventory Control	70	30	-	100	3-1-0
25IMS204DS22	Supply Chain Analytics	70	30	-	100	3-1-0
Business Analytics						
25IMS204DS23	Economics for Business Strategy	70	30	-	100	3-1-0
25IMS204DS24	Econometrics for Business Analytics	70	30	-	100	3-1-0
25IMS204DS25	Predictive Business Analytics	70	30	-	100	3-1-0
Public Policy						
25IMS204DS26	Public Finance Administration	70	30	-	100	3-1-0
25IMS204DS27	Risk and Disaster Management	70	30	-	100	3-1-0
25IMS204DS28	Developmental Economics	70	30	-	100	3-1-0
Skill-Enhancement Course (SEC4)						
25IMS204SE01	Data Analysis using Excel	50	-	50	100	3-0-1
Internship 4						
25IMS204IN01	Summer Internship Report	100	-	-	100	4
Project Work 2						
25IMS204PD01	Project Report	50	50	-	100	4
Note: <ol style="list-style-type: none"> Students completing the programme successfully shall be awarded a 2-year PG Degree in Business Administration upon securing 88 credits. The students are required to choose either SEC 4 or Internship 4 or Project Work 2. In the case of Project Work2, the topic of the Research Project to be submitted for evaluation in the fourth Semester shall be submitted by the student along with a brief synopsis after finalization within first month of the Semester in consultation with the faculty member allotted as Research Supervisor by the Director. Each student in the course of Entrepreneurship Development will present a business idea developed during the semester and the same will be evaluated by a panel of external examiner(s) comprising one from industry and the other from academia recommended by the PG BOS of IMSAR along with one internal examiner recommended by the Director of IMSAR. 						
Total Credits						24

Option 2: (Coursework and Research)

Second year of 2-Year MBA Program (NHEQF Level 6.5): Third Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses (DSC) – Major						
25IMS203DS01	Strategic Management	70	30	-	100	3-1-0
Marketing						
25IMS203DS02	Consumer Behavior	70	30	-	100	3-1-0
25IMS203DS03	Social Media Marketing	50	-	50	100	3-0-1
25IMS203DS04	Retail Management	70	30	-	100	3-1-0
Finance						
25IMS203DS05	Indian Financial System and Financial Services	70	30	-	100	3-1-0
25IMS203DS06	Project Management	70	30	-	100	3-1-0
25IMS203DS07	Business Taxation	70	30	-	100	3-1-0
Human Resource Management						
25IMS203DS08	Compensation Management	70	30	-	100	3-1-0
25IMS203DS09	Management of Industrial Relations	70	30	-	100	3-1-0
25IMS203DS10	Cross Cultural Human Resource Management	70	30	-	100	3-1-0
Information Technology						
25IMS203DS11	E-Commerce and Applications	70	30	-	100	3-1-0
25IMS203DS12	Multimedia and Web Development	70	30	-	100	3-1-0
25IMS203DS13	Advanced Database Management System	50		50	100	2-0-2
International Business						
25IMS203DS14	International Trade Theory And Practices	70	30	-	100	3-1-0
25IMS203DS15	Export Import Management and Documentation	70	30	-	100	3-1-0
25IMS203DS16	Foreign Exchange Management	70	30	-	100	3-1-0
Agri-Business						
25IMS203DS17	Agri-Business Environment and Policy	70	30	-	100	3-1-0
25IMS203DS19	Agri-Business Management	70	30	-	100	3-1-0
25IMS203DS19	Agri-Business Entrepreneurship	70	30	-	100	3-1-0

Operations Management						
25IMS203DS20	Technology Management	70	30	-	100	3-1-0
25IMS203DS21	Supply Chain and Logistics Management	70	30	-	100	3-1-0
25IMS203DS22	Operations Research	70	30	-	100	3-1-0
Business Analytics						
25IMS203DS23	Basics of Business Analytics	70	30	-	100	3-1-0
25IMS203DS24	Applied Multivariate Analysis	70	30	-	100	3-1-0
25IMS203DS25	Information Economics and its Applications	70	30	-	100	3-1-0
Public Policy						
25IMS203DS26	Public Policy Formulation and Evaluation	70	30	-	100	3-1-0
25IMS203DS27	Sustainable Development	70	30	-	100	3-1-0
25IMS203DS28	Rural Development	70	30	-	100	3-1-0
Skill-Enhancement Course (SEC3)						
25IMS203SE01	Digital Marketing	50	-	50	100	3-0-1
Internship 3						
25IMS203IN01	Summer Internship Report	100	-	-	100	4
Project Work 1						
25IMS203PD01	Project Report	50	50	-	100	4
Note:						
5. Students are required to choose any two courses from any two specialization areas offered under a dual specialization scheme from the given three groups, selecting not more than one specialization from one Group. A minimum of ten students are required to offer any specialization area from any two groups. The specialization area opted for in the 3 rd Semester would remain the same in the 4 th semester also.						
GROUP A		GROUP B		Group C		
HUMAN RESOURCE MANAGEMENT		MARKETING		FINANCE		
BUSINESS ANALYTICS		PUBLIC POLICY		INTERNATIONAL BUSINESS		
INFORMATION TECHNOLOGY		AGRI-BUSINESS		OPERATIONS MANAGEMENT		
6. Each student in the courses of Digital Marketing will be given assignments such as developing an online business model/digital marketing strategies/employing digital marketing tactics for business expansion, etc. and the same will be evaluated by an external examiner from academia based on his/her expertise/specialization/area of interest recommended by the PG BOS of IMSAR for practicum/viva-voce examination and one internal examiner recommended by the Director of IMSAR.						
7. The students are required to choose either SEC3 or Internship 3 or Project Work 1.						
8. In the case of Project Work1, the topic of the Research Project to be submitted for evaluation in the third Semester shall be submitted by the student along with a brief synopsis after finalization within the first month of the Semester in consultation with the faculty member allotted as Research Supervisor by the Director.						
Total Credits						24

Second year of 2-Year MBA Program (NHEQF Level 6.5): Fourth Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Skill-Enhancement Course (SEC 4)						
25IMS204SE01	Data Analysis using Excel	50	-	50	100	3-0-1
Internship 4						
25IMS204IN01	Summer Internship Report	100	-	-	100	4
Research Thesis/Project						
25IMS204PD01	Research Thesis/Project	200	200	100	500	20
Note:						
<ol style="list-style-type: none"> Students completing the programme successfully shall be awarded a 2-year PG Degree in Business Administration upon securing 88 credits. 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 Director and two external examiners from the Industry and Academic field (ordinarily not below the rank of Associate Professor and/or any professional working at a senior position from industry) out of the panel recommended by the PG BOS of IMSAR (two members shall form the quorum). 						
Total Credits (24+24+24+24) for 2-Year MBA						96

Option 3: (Only research work-only the students who have completed 3 years Bachelor's Programme)

Second year of 2-Year MBA Program (NHEQF Level 6.5): Third Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Skill-Enhancement Course (SEC 3)						
25IMS203SE01	Digital Marketing	50	-	50	100	3-0-1
Internship 3						
25IMS203IN01	Summer Internship Report	100	-	-	100	4
Research Thesis/Project						
25IMS203PD01	Research Thesis/Project	200	200	100	500	20
Note:						
<ol style="list-style-type: none"> Students completing the programme successfully shall be awarded a 2-year PG Degree in Business Administration upon securing 88 credits. Each student in the courses of Digital Marketing will be given assignments such as developing an online business model/digital marketing strategies/employing digital marketing tactics for business expansion, etc. and the same will be evaluated by an external examiner from academia based on his/her expertise/specialization/area of interest recommended by the PG BOS of IMSAR for practicum/viva-voce examination and one internal examiner recommended by the Director of IMSAR. Students who opted for option 3 should submit a project report/synopsis of at least 50 pages comprising of literature survey, identification of research problem, plan of work, methodology as well as practical work (if any) at the end of the third semester and the same will be evaluated by internal and external examiners. 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 Director and two external examiners from the Industry and Academic field (ordinarily not below the rank of Associate Professor and/or any professional working at a senior position from industry) out of the panel recommended by the PG BOS of IMSAR (two members shall form the quorum). 						

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Second year of 2-Year MBA Program (NHEQF Level 6.5): Fourth Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Skill-Enhancement Course (SEC 4)						
25IMS204SE01	Data Analysis using Excel	50	-	50	100	3-0-1
Internship 4						
25IMS204IN01	Summer Internship Report	100	-	-	100	4
Research Thesis/Project						
25IMS204PD01	Research Thesis/Project	200	200	100	500	20
Note: <ol style="list-style-type: none"> Students completing the programme successfully shall be awarded a 2-year PG Degree in Business Administration upon securing 88 credits. Students who opted for option 3 should submit a project report/synopsis of at least 50 pages comprising of literature survey, identification of research problem, plan of work, methodology as well as practical work (if any) at the end of the third semester and the same will be evaluated by internal and external examiners. The student should continue the research work in the fourth semester based on the project work/synopsis submitted at the end of the third semester. The final thesis/project report will be evaluated by the internal and external examiners. The viva voce in respect of the final thesis/project report shall be conducted by a Board of Examiners, consisting of one internal faculty member to be appointed by the Director and two external examiners from the Industry and Academic field (ordinarily not below the rank of Associate Professor and/or any professional working at a senior position from industry) out of the panel recommended by the PG BOS of IMSAR (two members shall form the quorum). 						
Total Credits (24+24+24+24) for 2-Year MBA						96

Instructions for the conduct of Practicum and Viva-Voce of the 2-Year Master of Business Administration Programme

A Board of Examiners shall conduct computer Practicum and Viva Voce, wherever applicable, on an invitation of the concerned Principal/Director of the affiliated College/Institute of the University. The Practicum/viva voce examination(s) of the courses (relating to IT/Computer or wherever specified) other than assessment of the Project reports/Dissertation/Research Project shall be conducted by a Board of Examiners, consisting of one internal faculty member to be appointed by the Principal/Director of the concerned College/Institute and one external examiner out of the panel recommended by the PG BOS of IMSAR. In case of unavailability of external examiners due to unavoidable circumstances, the Controller of Examinations may allow the conduct of practicum examinations by the internal examiners.

The viva voce in respect of the Research Project/Dissertation shall be conducted by a Board of Examiners, consisting of one internal faculty member to be appointed by the Director and two external examiners from the Industry and Academic field (ordinarily not below the rank of Associate Professor and/or any professional working at a senior position from industry) out of the panel proposed/recommended by the PG BOS of IMSAR (two members shall form the quorum).

The concerned Principal/Director of the College/Institute shall request the examiner(s) at his level and make necessary arrangements for the smooth conduct of the examinations as stipulated in the Ordinances. The Principal/Director shall ensure to upload the marks awarded by the examiner(s) on the University website and also submit the hard copy of the award list along with the attendance of the candidates and eligibility proof of examiner duly signed by both the examiner(s) and Principal/Director to the office of the Controller of Examinations within 15 days of the conduct of examinations.

The concerned Principal/Director is also required to make payment of TA/DA, and examination remuneration to the examiner on the spot as per University norms, and the University will reimburse the same after submitting the bills to the Controller of Examinations duly verified by the concerned Principal/Director of the College/Institute. The Colleges/Institutes are also advised to invite the examiners from nearby stations only. In case the examiner(s) is/are invited beyond 100 km distance (one way), the permission of the Controller of Examination, Maharshi Dayanand University, may be sought.



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MAHARSHI DAYANAND UNIVERSITY, ROHTAK
(A State University established under Haryana Act No. XXV of 1975)
'A+' Grade University Accredited by NAAC

Department of Commerce

A meeting of UGBOS in Commerce was held on 05.04.2025 at 10.30 A.M. in the office of Head, Department of Commerce, M.D.University, Rohtak. The following members were present:

1. Prof. Raj Pal Singh
2. Dr. Kapil Malhotra
3. Dr. Kanwaljeet Kaur
4. Dr. Shweta Kakkar
5. Dr. Seema Garg
6. Dr. Shobhna Goyal
7. Dr. Pushp Deep Dagar
8. Prof. Neelam Dhanda

Chairperson

Member

Member

Member

Member

Member

Member

Outside Expert

Agenda:-

1. To Discuss the syllabus for UG **BA** in Commerce courses for the session for the session 2025-26.
2. Any Other items.

Resolution:

1. Considered and approved the syllabi of BCom. (NEP) 2nd Year.

The meeting ended with thanks to chair.


HOD Commerce

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Annexure-P/3

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE
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Scheme of Examinations under National Education Policy 2020
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Bachelor of Commerce: 1st Semester

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Viva-Voce	Total Marks	Exam Time	Credits L+T+P
1.	24COMI401DS01	Financial Accounting	70	30	-	100	3 Hrs	3+1(P)
2.	24COMI401DS02	Business Statistics	70	30	-	100	3 Hrs	3+1(T)
3.	24COM401MI01	Business Organisation and Management (For students of other disciplines except commerce)	70	30	-	100	3 Hrs	3+1(T)
4.	24COMX01MD01	Financial Literacy (For students of other disciplines except commerce)	50	-	25	75	3 Hrs	2+1(T)
5.		Ability Enhancement Courses (To be selected from University Common Pool)	35	15	-	50	3 Hrs	02
6.	24COM401SE01	Business Communication	50	-	25	75	3 Hrs	2+1(T)
7.		Value Added Courses (To be selected from University Common Pool)	35	15	-	50	3 Hrs	02
Total Marks & Credits					50	550		22

Abbreviation: -

- 1) DS :Discipline Specific Course
- 2) MI :Minor Course
- 3) MD: Multi Disciplinary Course
- 4) SE : Skill Enhancement Course
- 5) AE: Ability Enhancement Course
- 6) VA: Value Added Course

[Signature]

Head
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M.D. University, Rohtak



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Bachelor of Commerce: 2nd Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Viva-Voce	Int. Ass.	Total Marks	Exam Time	Credits L+T+P
1.	24COMI402DS01	Advance Financial Accounting	70		30	100	3 Hrs	3+1(P)
2.	24COMI402DS02	Business Statistical Applications	70		30	100	3 Hrs	3+1(T)
3.	24COM402MI01	Fundamentals of Accounting (For students of other disciplines except commerce)	70		30	100	3 Hrs	3+1(T)
4.	24COMX02MD01	Business Documentation (For students of other disciplines except commerce)	50		25	75	3 Hrs	2+1(T)
5.		Ability Enhancement Courses (To be selected from University Common Pool)	35		15	50	3 Hrs	02
6.	24COM402SE01	Digital Fluency in Business	50	25		75	3 Hrs	2+1(P)
7.		Value Added Courses (To be selected from University Common Pool)	35		15	50	3 Hrs	02
Total Marks & Credits						550		22

Abbreviation:-

1. DS: Discipline Specific Course
2. MI: Minor Course.
3. MD: Multi Disciplinary Course.


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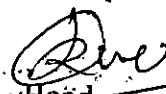
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Bachelor of Commerce: 3rd Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Viva-Voce	Total Marks	Exam Time	Credits (L+T+P)
1.	25COMI403DS01	Corporate Accounting-I	70	30	-	100	3 Hrs	3+1(T)
2.	25COMI403DS02	Cost Accounting	70	30	-	100	3 Hrs	3+1(T)
3.	25COMI403DS03	Business Laws	70	30	-	100	3 Hrs	3+1(T)
4.	25COM403MI01	Basics of Corporate Accounting (For students of other disciplines except commerce)	70	30	-	100	3 Hrs	3+1(T)
5.	25COMX03MD01	Corporate Governance (For students of other disciplines except commerce)	50	25	-	75	3 Hrs	2+1(T)
6.		Ability Enhancement Course (To be selected from University Common Pool)	35	15	-	50	3 Hrs	02
7.	25COM403SE01	Cyber Security and Artificial Intelligence in Commerce	50		25	75	3 Hrs	2+1(T)
Total Marks & Credits						600		24

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Bachelor of Commerce: 4th Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Viva-Voce	Total Marks	Exam Time	Credits (L+T+P)
1.	25COMI404DS01	Corporate Accounting-II ✓	70	30	-	100	3 Hrs	3+1(T)
2.	25COMI404DS02	Company Laws ✓	70	30	-	100	3 Hrs	3+1(T)
3.	25COMI404DS03	Auditing ✓	70	30	-	100	3 Hrs	3+1(T)
4.	25COMI404DS04	Project Management ✓	70	30	-	100	3 Hrs	3+1(T)
5.	25COM404MV01	Financial Engineering ✓	50	-	50	100	3 Hrs	3+1(T)
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					50	600		24

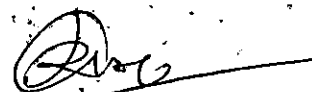
Abbreviation:-

1. DS : Discipline Specific Course
2. MV: Minor Vocational
3. AE: Ability Enhancement Course
4. VA: Value Added 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 Commerce
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 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.

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Bachelor of Commerce: 5th Semester

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits (L+T+P)
1.	26COMI405DS01	Income Tax	70	30	100	3 Hrs	3+1(T)
2.	26COMI405DS02	Entrepreneurship Development	70	30	100	3 Hrs	3+1(T)
3.	26COMI405DS03	Accounting for Managerial Decisions	70	30	100	3 Hrs	3+1(T)
4.	26COMI405DS04	Managerial Economics	70	30	100	3 Hrs	3+1(T)
5.	26COM405MV01	Personal Finance	70	30	100	3 Hrs	3+1(T)
6.	26COM405IN01	Internship	-	-	100	-	04
Total Marks & Credits					600		24

Abbreviations:

1. DS: Discipline Specific Course
2. MV: Minor Vocational
3. IN: Internship

Note:

1. 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 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 recommended by the PGBOs of commerce having Ph.D degree with minimum 5 years experience at University level) to be held before the commencement of 5th semester exams.
2. The panel of examiners for assessment of the Project reports/Dissertation/Research Project/Summer Internship Reports shall be recommended by the BOS of commerce having Ph.D degree with minimum 5 years experience at University level.

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Bachelor of Commerce: 6th Semester

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Viva-Voce	Total Marks	Exam Time	Credits (L+T+P)
1.	26COMI406DS01	Income Tax Law & Administration	70	30	-	100	3 Hrs	3+1(T)
2.	26COMI406DS02	Financial Management	70	30	-	100	3 Hrs	3+1(T)
3.	26COMI406DS03	Goods & Services Tax- Law and Practices	70	30	-	100	3 Hrs	3+1(T)
4.	26COMI406DS04	Computerized Accounting System	70	30	-	100	3 Hrs	3+1(P)
5.	26COM406MV01	Banking & Insurance	50	-	50	100	3 Hrs	3+1(T)
Total Marks & Credits					50	500		20

Abbreviation:-

1. DS : Discipline Specific Course
2. MV : Minor Vocational

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



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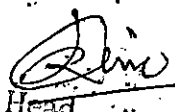
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Bachelor of Commerce: 7th Semester

Sr No	Paper Code	Nomenclature	Theor y Marks	Int. Ass.	Practical/ Viva-Voca	Total Mark s	Exa m Time	Credits (L+T+P)
1.	24COM20IDS01	Business Research Methods	70	30		100	3 Hrs	3+1(T)
2.	24COM201DS02	Corporate Taxation	70	30		100	3 Hrs	3+1(T)
3.	24COM201DS03	Organisational Behaviour	70	30		100	3Hrs	3+1(T)
4.	24COM201DS04	Business Analytics	70	30		100	3 Hrs	3+1(T)
5.	24COM201DS05	Accounting for Managerial Decisions	70	30		100	3 Hrs	3+1(T)
6.	24COM201MV01 OR 24COM201IN01	Stock Market Operations OR Internship	50		50	100	3 Hrs	3+1(T) 04
Total Marks & Credits					50	600		24

Abbreviations:-

DS : Discipline Specific Course
MV: Minor Vocational


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Bachelor of Commerce: 8th Semester (with Hons.)

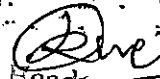
Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits (L+T+P)
1.	24COM202DS01	Strategic Financial Management	70	30	100	3 Hrs	3+1(T)
2.	24COM202DS02	Corporate Tax Planning & Management	70	30	100	3 Hrs	3+1(T)
3.	24COM202DS03	Marketing of Financial Services	70	30	100	3 Hrs	3+1(T)
4.	24COM202DS04	Financial Risk Management	70	30	100	3 Hrs	3+1(T)
5.	24COM202DS05	International Financial Management	70	30	100	3 Hrs	3+1(T)
6.	24COM202MV01	Production Management or Internship	70	30	100	3 Hrs	3+1(T)
	24COM202IN01				100		04
Total Marks & Credits					600		24

Abbreviation:-

1. DS : Discipline Specific Course
2. MV : Minor Vocational

Note:

1. 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.
2. The students are required to choose either VOC or Internship.
3. Immediately after completing the seventh semester, the students shall proceed to their Summer Internship (SI). The duration of the internship is 120 hours during summer vacation. The Summer Internship Report (SIR) prepared after summer internship completion shall be assessed in the Eight Semester. The candidates will submit the Summer Internship Report in the manner specified in the Ordinance. The Summer Internship Report will be evaluated by an external examiner (as mentioned above).


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w.e.f. Session 2024-25

Bachelor of Commerce: 8th Semester (Hons. with Research)

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits (L+T+P)
1.	24COM202DS01	Strategic Financial Management	70	30	100	3 Hrs	3+1(T)
2.	24COM202DS02	Corporate Tax Planning & Management	70	30	100	3 Hrs	3+1(T)
3.	24COM202MV01	Production Management	70	30	100 OR 100	3 Hrs	3+1(T) 04
4	27COMI408PD01	Dissertation/ Research Project			300		12
Total Marks & Credits					600		24

Abbreviation:-

1. DS : Discipline Specific Course
2. MV : Minor Vocational
3. RD: Research Dissertation.

Note:

1. The students are required to choose either VOC or Internship.
2. The topic of the Research Dissertation to be submitted for evaluation in the eighth Semester shall be submitted by the student along with a brief synopsis after finalization in the 7th Semester in consultation with the faculty member allotted as Research Supervisor by the Head of Department.
3. Any student opting for a dissertation has to submit a synopsis to the Institute/College prepared in consultation with his/her Research Supervisor and appear before a Research Advisory Committee (RAC) constituted by the HOD/Principal of the concerned Department/College.
4. The panel of examiners for assessment of the Project reports/Dissertation/Research Project/Summer Internship Reports shall be recommended by the BOS of commerce having Ph.D degree with minimum 5 years experience at University level.

Syllabi and S.O.E. for B.Com (Interdisciplinary) 4 year Program w.e.f. 2024-25 session

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Bachelor of Commerce: 3rd Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass	Viva-Voce	Total Marks	Exam Time	Credits (L+T+P)
1.	25COMI403DS01	Corporate Accounting-I	70	30	-	100	3 Hrs	3+1(T)
2.	25COMI403DS02	Cost Accounting	70	30	-	100	3 Hrs	3+1(T)
3.	25COMI403DS03	Business Laws	70	30	-	100	3 Hrs	3+1(T)
4.	25COM403MI01	Basics of Corporate Accounting(For students of other disciplines except commerce)	70	30	-	100	3 Hrs	3+1(T)
5.	25COMX03MD01	Corporate Governance (For students of other disciplines except commerce)	50	25	-	75	3 Hrs	2+1(T)
6.		Ability Enhancement Course (To be selected from University Common Pool)	35	15	-	50	3 Hrs	02
7.	25COM403SE01	Cyber Security and Artificial Intelligence in Commerce	50		25	75	3Hrs	2+1(T)
Total Marks & Credits						600		24

Abbreviation:-

1. DS : Discipline Specific Course
2. MI : Minor Course
3. MD: Multi Disciplinary Course
4. AE: Ability Enhancement Course
5. SE : Skill Enhancement Course

Note:

1. 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.
2. The minor course mentioned above is offered for students of other disciplines except commerce.
3. A student of Commerce Department while selecting the minor discipline has to ensure that the course opted for minor discipline do not match with the Discipline Specific Course of his/her opted Programme.
4. The duration of all the end-term theory examinations shall be 3 hours.
5. The Criteria for awarding the internal assessment of 30 marks throughout the Programme shall be as under:
6. Sessional Examination: 20 marks.
7. Assignments/Presentations/Seminars and Class Participation: 5 marks

a. c) Attendance : 5 Marks

1. Less than 65%	0 Marks
2. Up to 70%	2Marks
3. Up to 75%	3 Marks
4. Up to 80%	4 Marks
5. Above 80%	5 marks

8. The panel of examiners for end-semester theory examinations shall be prepared and approved by the BOS of Commerce of the internal/external examiners based on their expertise/specialization/area of interest.
9. Viva –Voce will be conducted by External Examiner out of a panel recommended by Board of Studies.

Syllabi and S.O.E. for B.Com (Interdisciplinary) 4 year Program w.e.f. 2024-25 session

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE
CURRICULUM AND CREDIT FRAMEWORK FOR
BACHELOR OF COMMERCE (INTERDISCIPLINARY) 4 YEAR PROGRAM
 Scheme of Examinations under National Education Policy 2020
 w.e.f. Session 2025-26

Bachelor of Commerce: 4th Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Viva-Voce	Total Marks	Exam Time	Credits (L+T+P)
1.	25COMI404DS01	Corporate Accounting-II	70	30	-	100	3 Hrs	3+1(T)
2.	25COMI404DS02	Company Laws	70	30	-	100	3 Hrs	3+1(T)
3.	25COMI404DS03	Auditing	70	30	-	100	3 Hrs	3+1(T)
4.	25COMI404DS04	Project Management	70	30	-	100	3 Hrs	3+1(T)
5.	25COM404MV01	Financial Engineering	50	-	50	100	3 Hrs	3+1(T)
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					50	600		24

Abbreviation:-

1. DS : Discipline Specific Course
2. MV: Minor Vocational
3. AE: Ability Enhancement Course
4. VA: Value Added 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 Commerce
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 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.

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: Corporate Accounting-I

Name of Program	Under Graduate	Program Code	DSC
Name of the Course	B.Com -3rd Sem	Course Code	25COMI403DS01
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.

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

Course Learning Outcomes (CLO):

CLO1: Understand the classification and issuance of different types of securities.

CLO2: Comprehend the classification, issuance, redemption, and underwriting of debentures, Understand the concept of goodwill and shares.

CLO3: Develop the ability to prepare final accounts in compliance with the Companies Act, 2013

CLO4: Gain knowledge of consolidated financial statements, Understand how to prepare financial reports for holding and subsidiary companies

Unit 1

Accounting for Share Capital and Debentures: Issue of equity shares, allotment and forfeiture, issue of Debentures and redemption.

Unit 2

Underwriting of shares and Debentures, Valuation of shares: methods, Treatment of profit and losses prior and subsequent to incorporation.

Unit 3

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.

Unit 4

Accounting for Holding and Subsidiary Companies: Consolidated Financial Statements

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. Monga J.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

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: Cost Accounting

Name of Program	Under Graduate	Program Code	DSC
Name of the Course	B.Com -3rd Sem	Course Code	25COMI403DS02
Hours per Week	4 hours	Credits	4
External Marks	70	Time of Examinations	3 Hours
Internal Marks	30		
<p>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.</p> <p>Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.</p>			
<p>Course Learning Outcomes (CLO): CL01: Explain cost accounting concepts, control methods, incentive wage plans, and overhead classification, allocation, apportionment and absorption. CLO2: Analyze labour cost components, control methods, incentive wage plans, and overhead classification, allocation, apportionment and absorption. CLO3: Apply unit and operating costing methods and reconcile cost and financial accounts for accurate financial reporting. CLO4: Demonstrate knowledge of contract and process costing (excluding equivalent production) and apply them to business scenarios.</p>			
<p>Unit 1 Cost Accounting: Meaning, nature, scope and limitations; Concept of cost-elements and types; Cost of material, Inventory Control techniques. Pricing of issue inventory/material.</p>			
<p>Unit 2 Labour Cost; Idle time, overtime, labour turnover, labour cost control, incentive wage plan. Overheads; meaning, classification, allocation, apportionment and absorption of overheads.</p>			
<p>Unit 3 Unit Costing; Operating costing; Reconciliation of cost and financial accounts.</p>			
<p>Unit 4 Contract Costing and Process Costing excluding equivalent production.</p>			
<p>Suggested Readings: 1. Iyenger S.P. Cost Accounting Sultan chand & Sons, New Delhi. 2. Maheshwari S.N. & Mittal S.N. Cost Accounting Shree Mahavir Book Depot, Delhi 3. Jain S.P. & Narang K.L. Cost Accounting Principles and Practice Kalyani Publishers.</p>			

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: Business Laws

Name of Program	Under Graduate	Program Code	DSC
Name of the Course	B.Com -3rd Sem	Course Code	25COMI403DS03
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):

CLO1: Provides basic understanding of provisions for successfully entering the various type of contacts.

CLO2: Business law helps the society in realizing the business ethics in order to run a proper and authenticated business.

CLO3: Knowledge of consumer protection act is important for both buyer and seller in making marketing decisions.

CLO4: Helpful while doing dealings in foreign exchange.

CLO5: Acquainting college students with the role of law in business endeavors

Unit 1

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

Unit 2

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act.

Unit 3

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 4

The Foreign Exchange Management Act: Salient features of FEMA.

Suggested Readings:

1. Resai T.R. **Partnership Act**, S.C. Sarkar and Sons, Kolkata.
2. Kuchal M.C. **Business Law**, Vikas Publishing House, New Delhi.
3. Kapoor N.D. **Business Law**, Sultan Chand and Sons, New Delhi
4. M.C. Kuchhal, **Business Laws**, Sultan Chand & Co., New Delhi.
5. N.D. Kapoor, **Merchantile Law**. Sultan Chand & Co., New Delhi.

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: **Basics of Corporate Accounting**

Name of Program	Under Graduate	Program Code	Minor Course
Name of the Course	B.Com -3rd Sem	Course Code	25COM403MI01
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.

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

Course Learning Outcomes (CLO):

CLO1: Understand the types, issuance, forfeiture, re-issuance, and buyback of shares.

CLO2: Learn about the classification, issuance, and redemption of debentures, including financing methods.

CLO3: Gain knowledge of goodwill, its classification, and valuation methods, Understand share valuation, its objectives, determinants, and techniques.

CLO4: Develop skills in preparing and analyzing company financial statements.

Unit 1

Share Capital: Meaning, types, Accounting treatment: Issue, Forfeiture and Re-issue of shares, Buy Back of Equity Shares.

Unit 2

Debentures; Meaning, classification, Issue of Debentures. Redemption of Debentures: Meaning, Sources of finance for Redemption, Methods of Redemption.

Unit 3

Goodwill: Meaning, Features, Classification, Methods. Valuation of Shares: Meaning, Objectives Determinants, Methods.

Unit 4

Final accounts of companies: Income statement and Balance Sheet.

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. Monga J.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

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: Corporate Governance

Name of Program	Under Graduate	Program Code	Multidisciplinary
Name of the Course	B.Com -3rd Sem	Course Code	25COM403MD01
Hours per Week	3 hours	Credits	3
External Marks	50	Time of Examinations	3 Hours
Internal Marks	25		

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):

CLO 1: Students will be able to understand the fundamental concepts, principles, and importance of corporate governance.

CLO 2: Students will develop knowledge of the role of corporate governance mechanisms, including boards of directors, shareholders, and other stakeholders.

CLO 3: To analyse corporate governance structures, ethical considerations, and corporate social responsibility (CSR) practices.

CLO 4: To evaluate regulatory frameworks and governance codes followed by corporations in India and internationally.

Unit 1

Corporate Governance: Meaning, objectives, and importance. Evolution of corporate governance in India and globally.

Unit 2

Theories of corporate governance: Agency Theory, Stakeholder Theory, Stewardship Theory, and Resource Dependence Theory. Corporate failures and the need for governance reforms.

Unit 3

Corporate Social Responsibility (CSR) and Business Ethics: Meaning, importance, and regulatory framework. Ethical decision-making and corporate sustainability. Corporate misconduct and fraud – Role of governance in fraud prevention. Whistle blowing mechanism and legal protection for whistleblowers.

Unit 4

Whistle blowing and Corporate Governance: The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; Developments in India.

Suggested Readings:

Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press. 57

Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.

Geeta D. Rani, and R.K. Mishra, *Corporate Governance-Theory and Practice*, Excel Books, New Delhi.

Anil Kumar, *Corporate Governance: Theory and Practice*, International Book House, New Delhi.

K.V. Bhanumurthy, and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education.

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: Cyber Security and Artificial Intelligence in Commerce

Name of Program	Under Graduate	Program Code	Skill Enhancement
Name of the Course	B.Com -3rd Sem	Course Code	25COM403SE01
Hours per Week	3 hours	Credits	3
External Marks	50	Time of	3 Hours
Viva Voce	25	Examinations	

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 Cyber Security, its Techniques, Issues & Challenges and the major Cyber Security Policies in India.

CLO2: 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.

CLO3: To be informed about various Social Media / Network Platforms, its Trends, Social Media Contents along with the Legal Aspects.

CLO4: To get familiar with Artificial Intelligence (AI) in the modern world along with its associated challenges and opportunities.

Unit 1

Overview of Cyber security: 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

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Syllabi and S.O.E. for B.Com (Interdisciplinary) 4 year Program w.e.f. 2024-25 session

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:

Cyber Crime Impact in the New Millennium, by R. C Mishra, Authors Press. Edition 2010.

Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)

Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver; Create Space Independent Publishing Platform. (Pearson, 13th November, 2001)

Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd.

Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.

Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.

Fundamentals of Network Security by E. Maiwald, McGraw Hill.


Head

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: Corporate Accounting-II

Name of Program	Under Graduate	Program Code	DSC
Name of the Course	B.Com -4 th Sem	Course Code	25COMI404DS01
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.

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

Course Learning Outcomes (CLO):

CLO1: Understanding amalgamation, internal reconstruction, and accounting treatments.

CL02: Learning banking company accounts, types, and underwriting of shares and debentures.

CLO3: Gaining knowledge of company liquidation, legal provisions, and final statement preparation.

CLO4: Studying the double account system and electricity company accounts.

Unit 1

Amalgamation and absorption: Methods of computing Purchase consideration Amalgamation in the nature of Purchase method – Amalgamation in the nature of Merger or pooling of interest method – Treatment in the books of both the companies-Accounting of amalgamation and absorption in amalgamating and amalgamated companies-Internal Reconstruction of Companies

Unit 2

Accounts of Banking companies: Preparation of final accounts of banking companies and Profit & Loss account of bank. Accounting for General Insurance companies: Types of general insurance, premium, claim and commission.

Unit 3

Reporting Standards for Public Sector Undertakings, Accounts of Electricity Companies.

Unit 4

Liquidation of companies:Preparation of Liquidator's Final Statement of Account - Legal Provisions – Calculation of Liquidator's Remuneration – Adjustment of Shareholder's rights

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. Monga J.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

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: Company Laws

Name of Program	Under Graduate	Program Code	DSC
Name of the Course	B.Com -4 th Sem	Course Code	25COMI404DS02
Hours per Week	4 hours	Credits	4
External Marks	70	Time of	3 Hours
Internal Marks	30	Examinations	

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: Development of student skills in regulatory practice relating to company law.

CLO2: provide students with knowledge and appreciation of the major core topics in company law.

CLO3: Helpful at the time of formation of company to young entrepreneurs.

CLO4: study of company law provides information about hoe corporations, investors, directors, shareholders and other stakeholders interact with each other.

Unit 1

Company- Meaning and characteristics; feature of company; types of companies, advantages and disadvantages of incorporation; lifting of corporate veil.

Unit 2

Formation of company: promotion of company; functions of promoter; importance of importer; promoter's remuneration; legal status of promoter; rights of promoter; duties of promoter; liabilities of promoters; pre-incorporation contracts, incorporation and commencement of business. Prospectus- definition; public offer, contents; misleading prospectus and its consequences.

Unit 3

Memorandum of Association – Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- vires. Article of Association; constructive notice and doctrine of indoor management.

Unit 4

Meeting of company- Essentials of valid meeting; meetings of Shareholder, annual general meeting; Extra-ordinary general meeting; meetings of board of directors; proxy; voting, notice, Agenda and Minutes of meetings. Directors, powers, liabilities, appointment and removal of directors.

Suggested Readings:

1. Kuchal M.C. Modern Indian Company law, Shri Mahavir Books, Noida.
2. Kaapor N.D. Company Law Incorporating the provisions of the companies Amendment

Act.

3. Singh Avtar Company Law Eastern Book Company, Lucknow.

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: Auditing

Name of Program	Under Graduate	Program Code	DSC
Name of the Course	B.Com -4 th Sem	Course Code	25COMI404DS03
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):

CLO1: Understanding auditing principles, objectives, classification, and internal control.

CLO2: Learning audit procedures, vouching, verification, and asset valuation.

CLO3: Exploring company audits, auditor roles, special audits, and industry-specific auditing.

CLO4: Analyzing audit reports, investigation audits, cost audits, and auditing standards.

Unit 1

Introduction Meaning, Objectives, basic principles and techniques of Auditing, classification of audit. Audit Planning: Internal control, Internal check & Internal audit.

Unit 2

Audit Procedure: Routine checking, Vouching, Verification, Valuation of Assets including intangible & Liabilities including contingent liability.

Unit 3

Audit of Companies: Qualification, Appointment, powers, duties and liabilities of company Auditors Audit committees, Audit of depreciation and reserves. Special points in audit of private sector companies, banking companies and, insurance companies.

Unit 4

Audit Report: Qualifications, objectives, contents and types. Investigation: Nature and Objectives. Tax audit, Management audit and Cost audit; Relevant Auditing and Assurance Standards (AASs).

Suggested Readings:

1. Kumar Ravinder and Sharma Virender, Auditing, Principles and Practice, PHI Learning Private Limited, New Delhi.
2. Tondon B.N., Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal, Contemporary Auditing, Tata Mc Graw Hill, New Delhi.
4. Sharma T.R., Principles of Auditing, Sahitya Bhawan, Agra.
5. Jha Aruna, Auditing, Taxmann's Publications Pvt. Ltd.

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: Project Management

Name of Program	Under Graduate	Program Code	DSC
Name of the Course	B.Com -4 th Sem	Course Code	25COMI404DS04
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: 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, Industrial pollution, pollution control standards, 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.

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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.

Head

Department of Commerce
M.D. University, Rohtak

Syllabi for Under Graduate Program in Commerce

Session: 2025-2026

Subject: **Financial Engineering**

Name of Program	Under Graduate	Program Code	Minor/Vocational
Name of the Course	B.Com -4 th Sem	Course Code	25COM404MV01
Hours per Week	4 hours	Credits	4
External Marks	50	Time of Examinations	3 Hours
Viva Voce	50		

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 understand the meaning, need, and scope of financial engineering.

CLO 2: Students will develop knowledge about financial derivatives, valuation techniques, and risk-return considerations in financial markets.

CLO 3: Students will acquire an understanding of financial engineering processes, including securitization, restructuring, and risk assessment techniques like Value at Risk (VaR).

CLO 4: Students will gain insights into emerging financial instruments and corporate risk management strategies, including hedging techniques and capital structure considerations.

Unit 1

Financial engineering – meaning and need of financial engineering, financial engineering vis-à-vis financial analysis, tools used in financial engineering, growth and need for financial engineering, skill for financial engineering.

Unit 2

Emerging instruments – hybrid securities, credit derivatives, options on debt instruments, exotic options, synthetic instruments, and issues related to accounting treatment of derivatives. Corporate risk management – planning and controlling, reasons for hedging, capital structure and hedging, interest rate risk management.

Unit 3

Financial engineering in India – financial derivatives and futures markets, nature, types, and value drivers of financial instruments and products, time value of money, required rate of return, valuation: absolute and relative valuation, risk-return, investment horizon, and portfolio considerations.

Unit 4

Financial engineering processes and strategies – asset and liability management, securitization, asset-backed securities, mortgage-backed securities, corporate restructuring, leverage buyouts and management buyouts, value at risk (VaR).

Suggested Readings:

Hull, J. C., *Options, Futures, and Other Derivatives*, Pearson Education.

Syllabi and S.O.E. for B.Com (Interdisciplinary) 4 year Program w.e.f. 2024-25 session

Bodie, Z., Kane, A., & Marcus, A. J., *Investments*, McGraw-Hill Education.
Sundaram, R., & Das, S. R., *Derivatives: Principles and Practice*, McGraw-Hill.
Redhead, K., *Financial Derivatives: An Introduction to Futures, Forwards, Options, and Swaps*,
Prentice Hall.
Tuckman, B., & Serrat, A., *Fixed Income Securities: Tools for Today's Markets*, Wiley.
Chance, D. M., & Brooks, R., *Introduction to Derivatives and Risk Management*, Cengage Learning.


Head

Department of Commerce


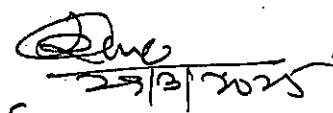
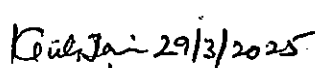
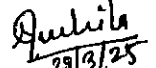
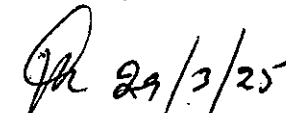
An emergent meeting of PGBOS in Commerce was held on 29/03/2025 at 10.00 AM in the office of HOD, Commerce.

Agenda:

1. To consider the syllabi of MCom. 2yr. (NEP) 2nd year
2. To consider the syllabi of MCom. Integrated (NEP) 3rd year

Following were present in the meeting:

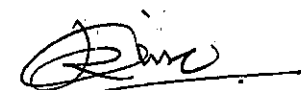
1. Prof. Rajpal Singh
2. Prof. Subhash Chand, KUK
3. Dr. Kapil Malhotra
4. ~~Ms.~~ Kavita Jain, VMM Rohtak
5. Dr. Sushila, GCW Rohtak

 29.3.25
 29/3/2025
 29/3/2025
 29/3/25
 29/3/25

Resolution:

1. Considered and approved the syllabi of MCom. 5 Year (NEP) 2nd Year.
2. Considered and approved the syllabi of MCom. (NEP) 2nd Year.
3. Considered and approved the panel of PhD. Examiner in respect of Bharti.

The meeting ended with thanks to chair.


HOD Commerce

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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

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.


Head

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M.D. University, Rohtak

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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	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.

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.


Head

Department of Commerce
M.D. University, Rohtak

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR
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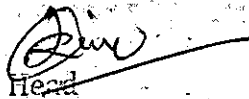
M.Com 5 Year Integrated: 3rd Semester

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.


 Head

Department of Commerce
 M.D. University, Rohtak

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
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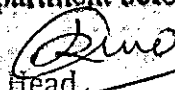
L.Com 5 Year Integrated: 4th Semester

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.


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MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

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M.COM FIVE YEAR INTEGRATED PROGRAMME (CCFYIP)
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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 ✓ OK	70	30	100	3 Hrs	04
2.	25COM505DS02	Financial Management OK	70	30	100	3 Hrs	04
3.	25COM505DS03	Accounting for Managerial Decisions ✓ OK	70	30	100	3 Hrs	04
4.	25COM505DS04	Project Management ✓	70	30	100	3 Hrs	04
5.	25COM505MV01	Secretarial Practices OK	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.


Head

Department of Commerce
M.D. University, Rohtak

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR
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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 o/c	70	30	100	3 Hrs	04
✓ 2.	25COM506DS02	Money and Banking o/c	70	30	100	3 Hrs	04
✓ 3.	25COM506DS03	Goods & Services Tax- Law and Practices o/c	70	30	100	3 Hrs	04
4.	25COM506DS04	Human Resource Accounting o/c	70	30	100	3 Hrs	04
✓ 5.	25COM505MV01	E- Filing o/c	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

Head

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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


L.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	3 Hrs	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.


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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.



Head

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M.D. University, Rohtak

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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.	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			100		12
Total Marks & Credits					600		24

Abbreviation:-

1. DSC : Discipline Specific Course

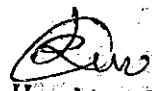
2. MIC : Minor Course

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) The viva voce in respect of the Research Project shall be conducted by a Board of Examiners, consisting of one internal faculty member to be appointed by the Head and two external examiners from the Industry and Academic Field (ordinarily not below the rank of Associate Professor and/or any professional working at a senior position from the industry) out of the panel proposed/recommended by the Head, Department of Commerce /dean, faculty of Management Sciences and Commerce, and approved by the Vice Chancellor/ Vice Chancellor's nominee (two member shall form the quorum).


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M.D. University, Rohtak

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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

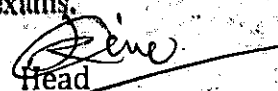
M.Com 5 Year Integrated: 9th Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	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	Financial and Commodity Derivatives	70	30	100	3 Hrs	04
	OR	OR					
	27COM509DS04	Performance Management	70	30	100	3 Hrs	04
	OR	OR					
	27COM509DS05	Digital Marketing	70	30	100	3 Hrs	04
4.	27COM509DS06	Security Analysis and Portfolio Management	70	30	100	3 Hrs	04
	OR	OR					
	27COM509DS07	Compensation Management	70	30	100	3 Hrs	04
	OR	OR					
	27COM509DS08	Rural Marketing	70	30	100	3 Hrs	04
5.	27COM509IN01	Internship	—	—	100	(30 days)	04
Total Marks & Credits					500		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. 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 from their affiliated university) to be held before the commencement of 9th semester exams.


Head

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M.D. University, Rohtak

MAHARSHI DAYANAND UNIVERSITY ROHTAK
DEPARTMENT OF COMMERCE

CURRICULUM AND CREDIT FRAMEWORK FOR
M.COM FIVE YEAR INTEGRATED PROGRAMME (MFIIP)
Scheme of Examinations under National 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.	Total Marks	Exam Time	Credits
1.	27COM510DS01	Foreign Exchange Management	70	30	100	3 Hrs	04
	OR	OR					
	27COM510DS02	Organisational Change and Intervention Strategies	70	30	100	3 Hrs	04
	OR	OR					
	27COM510DS03	International Marketing	70	30	100	3 Hrs	04
2.	27COM510DS04	Risk and Insurance Management	70	30	100	3 Hrs	04
	OR	OR					
	27COM510DS05	Business Negotiation	70	30	100	3 Hrs	04
	OR	OR					
	27COM510DS06	Customer Relationship Management	70	30	100	3 Hrs	04
3.	27COM510RP01	Research Project/ Dissertation	—	—	300		12
Total Marks & Credits					500		20

Abbreviation:-

1. DSC : Discipline Specific Course

Note:- The viva voce in respect of the Research Project/Dissertation shall be conducted by a Board of Examiners, consisting of one internal faculty member to be appointed by the Head and two external examiners from the Industry and Academic Field (ordinarily not below the rank of Associate Professor and/or any professional working at a senior position from the Industry out of the panel proposed/recommended by the Head, Department of Commerce /dean, faculty of Management Sciences, and Commerce, and approved by the Vice Chancellor/ Vice Chancellor's nominee (two member shall form the quorum).


Head

Department of Commerce
M.D. University, Rohtak

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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

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


Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	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			300		12
Total Marks & Credits					500		20

Abbreviation:-

1. DSC : Discipline Specific Course

Note:- 1. The viva voce in respect of the Dissertation shall be conducted by a Board of Examiners, consisting of one internal faculty member to be appointed by the Head and two external examiners from the Industry and Academic Field (ordinarily not below the rank of Associate Professor and/or any professional working at a senior position from the industry) out of the panel proposed/recommended by the Head, Department of Commerce /dean, faculty of Management Sciences and Commerce, and approved by the Vice Chancellor/ Vice Chancellor's nominee (two member shall form the quorum).

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.


Head
Department of Commerce
M.D. University, Rohtak

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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: 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.


Head

Department of Commerce
M.D. University, Rohtak

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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 <i>o/c</i>	70	30	100	3 Hrs	04
✓ 2.	25COM506DS02	Money and Banking <i>o/c</i>	70	30	100	3 Hrs	04
✓ 3.	25COM506DS03	Goods & Services Tax- Law and Practices <i>o/c</i>	70	30	100	3 Hrs	04
4.	25COM506DS04	Human Resource Accounting <i>o/c</i>	70	30	100	3 Hrs	04
✓ 5.	25COM505MV01	E- Filing <i>o/c</i>	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


Head
Department of Commerce
M.D. University, Rohtak

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 -5 th Sem	Course Code	25COM505DS01
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: 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 -5 th Sem	Course Code	25COM505DS02
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.

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

Syllabi and S.O.E. for M.Com Integrated Program w.e.f. 2023-24 session

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 -5 th Sem	Course Code	25COM505DS03
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.

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

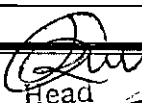
Fund Flow Statement: meaning, objectives, limitations and accounting procedure. Cash Flow Statement: meaning, objectives, limitations and accounting procedure.

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.


Head

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 -5 th Sem	Course Code	25COM505DS04
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:** 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 -5 th Sem	Course Code	25COM505MV01
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): 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 Prints, 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 -6 th Sem	Course Code	25COM506DS01
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: 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 -6 th Sem	Course Code	25COM506DS02
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 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 -6 th Sem	Course Code	25COM506DS03
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):

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 -6 th 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	50	Time of Examinations	3 Hours
Internal Marks	50 (Practical)		

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.

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Syllabi and S.O.E. for M.Com Integrated Program w.e.f. 2023-24 session

Department of Commerce

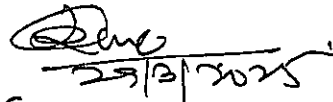

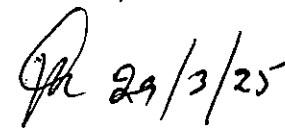
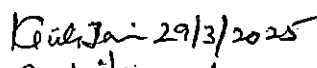
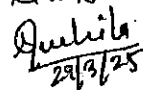
An emergent meeting of PGBOS in Commerce was held on 29/03/2025 at 10.00 AM in the office of HOD, Commerce.

Agenda:

1. To consider the syllabi of MCom. 2yr. (NEP) 2nd year
2. To consider the syllabi of MCom. Integrated (NEP) 3rd year

Following were present in the meeting:

1. Prof. Rajpal Singh
2. Prof. Subhash Chand, KUK
3. Dr. Kapil Malhotra
4. ~~Ms.~~ Kavita Jain, VMM Rohtak
5. Dr. Sushila, GCW Rohtak


29/3/2025

29.3.25

29/3/25

Kavita Jain 29/3/2025

Sushila
29/3/25

Resolution:

1. Considered and approved the syllabi of MCom. 5 Year (NEP) 2nd Year.
2. Considered and approved the syllabi of MCom. (NEP) 2nd Year.
3. Considered and approved the panel of PhD. Examiner in respect of Bharti.

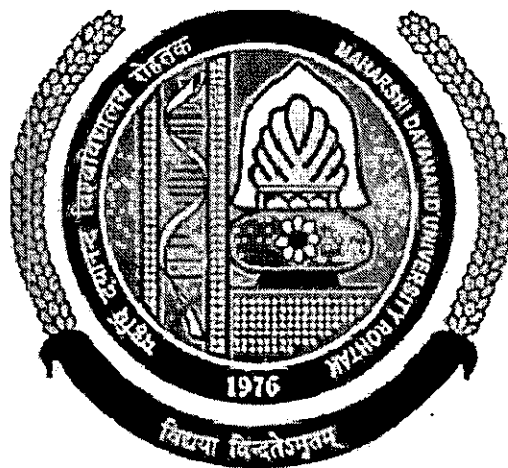
The meeting ended with thanks to chair.


HOD Commerce

Syllabi and S.O.E. for Post Graduate Program w.e.f. 2024-25 session

SCHEME OF EXAMINATIONS AND SYLLABI FOR M. COM

(Based on Curriculum and Credit Framework for PG Programs under NEP)



**WITH EFFECT FROM
THE
SESSION 2024-25**

**MAHARSHI DAYANAND UNIVERSITY
ROHTAK (HARYANA)**

Syllabi and S.O.E. for Post Graduate Program w.e.f. 2024-25 session
Structure for 2 year Post Graduate Programme

Semester	Discipline-Specific Courses (DSC)	Skill Enhancement Courses (SEC)/ Vocational Courses (VOC)/Internship	Research thesis/ project	Total Credits
First year of 2 Year PG program (NHEQF Level 6)				
I	DSC 1 @ 4 credits	SEC: Stock market Operations @ 4 credits	---	24
	DSC 2@ 4 credits			
	DSC 3 @ 4 credits			
	DSC 4@ 4 credits			
	DSC 5@ 4 credits			
II	DSC 6@ 4 credits	SEC: Production management@ 4 credits	---	24
	DSC 7@ 4 credits			
	DSC 8@ 4 credits			
	DSC 9 @ 4 credits			
	DSC 10 @ 4 credits			
Students who exit after first year on completion of 48 credits will be awarded PG Diploma in concerned discipline				
Second year of two year PG program (NHEQF Level 6.5) (STUDENT SHOULD SELECT ANY ONE OPTION FOR THE SECOND YEAR OF 2 YEAR PG PROGRAM)				
Only Course Work				
Option 1	DSC 11 @ 4 credits	SEC 3/Internship 3/ Project Work 1 @ 4 credits	---	24
	DSC 12 @ 4 credits			
	DSC 13 @ 4 credits			
	DSC 14@ 4 credits			
	DSC 15@ 4 credits			
	DSC 16 @ 4 credits	SEC4/Internship 4/ Project Work 2 @ 4 credits	---	24
	DSC 17 @ 4 credits			
	DSC18 @ 4 credits			
	DSC19 @ 4 credits			
	DSC20 @ 4 credits			
Course work and Research				
Option 2	DSC 11 @ 4 credits	SEC 3/Internship 3 @ 4 credits	---	24
	DSC 12 @ 4 credits			
	DSC 13 @ 4 credits			
	DSC 14 @ 4 credits			
	DSC 15 @ 4 credits			
	--	SEC4/Internship 4 @ 4 credits	Research thesis/ project @20 credits	24


 Head
 Department of Commerce
 M.D. University, Rohtak


Syllabi and S.O.E. for Post Graduate Program w.e.f. 2024-25 session

Only Research (only for the students who have completed 3 Years Bachelor's Program)					
	Semester	Discipline-Specific Courses (DSC)	Skill Enhancement Courses (SEC)/ Vocational Courses (VOC)/ Internship	Research thesis/project	Total Credits
Option 3	III	--	SEC3/Internship 3 @ 4 credits	20 credits*	24
	IV	--	SEC4/Internship 4 @ 4 credits	20 credits**	24

Note:

*The students who opted Option 3 should submit a project report/synopsis of atleast 50 pages comprising of Literature survey, identification of Research Problem, Plan of work, methodology as well as practical work (if any) at the end of 3rd semester and the same will be evaluated by internal and external examiners.

**The students should continue the research work in 4th semester based on the project work/synopsis submitted at the end of 3rd semester. The final thesis/project report will be evaluated by the internal and external examiners.


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Syllabi and S.O.E. for Post Graduate Program w.e.f. 2024-25 session
Structure for 1 year Post Graduate Programme (2nd year of 2 Year PG Program)

	Semester	Discipline-Specific Courses (DSC)	Skill Enhancement Courses (SEC) / Vocational Courses (VOC) / Internship	Dissertation/ Project work	Total Credits
(STUDENT SHOULD SELECT ANY ONE OPTION)					
Only Course Work					
Option 1	I (Semester III of 2 year PG Program)	DSC 11 @ 4 credits	SEC 3/Internship 3/ Project Work 1 @ 4 credits	---	24
		DSC 12 @ 4 credits			
		DSC 13 @ 4 credits			
		DSC 14 @ 4 credits			
		DSC 15 @ 4 credits			
	II (Semester III of 2 year PG Program)	DSC 16 @ 4 credits	SEC4/Internship 4/ Project Work 2 @ 4 credits	---	24
		DSC 17 @ 4 credits			
		DSC18 @ 4 credits			
		DSC19 @ 4 credits			
		DSC20 @ 4 credits			
Course work and Research					
Option 2	I (Semester III of 2 year PG Program)	DSC 11 @ 4 credits	SEC 3/Internship 3 @ 4 credits	---	24
		DSC 12 @ 4 credits			
		DSC 13 @ 4 credits			
		DSC 14 @ 4 credits			
		DSC 15 @ 4 credits			
	II (Semester III of 2 year PG Program)	--	SEC4/Internship 4 @ 4 credits	Dissertation/ Project work @ 20 credits	24


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Structure for 2-Year M. Com Programme

First Year of 2-Year M. Com Program: First Semester

Course Type	Nomenclature	Course Code	Internal Marks	External Marks	Practicum/ Viva-Voce	Total Marks	L-T-P
Discipline-Specific Courses – Major (DSC)							
DSC 1 @ 4 credits	Business Research Methods	24COM201DS01	30	70		100	3-1-0
DSC 2 @ 4 credits	Corporate Taxation	24COM201DS02	30	70		100	3-1-0
DSC 3 @ 4 credits	Organizational Behaviour	24COM201DS03	30	70		100	3-1-0
DSC 4 @ 4 credits	Business Analytics	24COM201DS04	30	70		100	3-1-0
DSC 5 @ 4 credits	Accounting for Managerial Decisions	24COM201DS05	30	70		100	3-1-0
Vocational Course (VOC 1)							
VOC 1@ 4 credits	Stock Market Operations	24COM201MV01	30	70		100	3-1-0
Internship 1							
Internship 1 @ 4 credits	Internship	24COM201IN01				100	4

Note:

- The duration of all the end-term theory examinations shall be 3 hours.
- The Criteria for awarding the formative assessment of 30 marks throughout the Programme shall be as under:

- Sessional Examination: 20 marks.
- Assignments/Presentations/Seminars and Class Participation: 5 marks
- Attendance : 5 Marks

Less than 65%	0 Marks
Up to 70%	2Marks
Up to 75%	3 Marks
Up to 80%	4 Marks
Above 80%	5 marks

- The panel of examiners for end-semester theory examinations shall be prepared and approved by the PGBOS of Commerce of the internal/external examiners based on their expertise/specialization/area of interest.

4. The panel of examiners (having Ph.D degree with minimum 5 years experience at University level) for assessment of the Project reports/Dissertation/Research Project/Summer Internship Reports shall be recommended by the PGBOS of Commerce.
5. The students are required to choose either VOC 1 or Internship 1.

First Year of 2-Year M. Com Program: Second Semester

Course Type	Nomenclature	Course Code	Internal Marks	External Marks	Practicum/ Viva-Voce	Total Marks	L-T-P
Discipline-Specific Courses – Major (DSC)							
DSC 6 @ 4 credits	Strategic Financial Management	24COM202DS01	30	70		100	3-1-0
DSC 7 @ 4 credits	Corporate Tax Planning & Management	24COM202DS02	30	70		100	3-1-0
DSC 8 @ 4 credits	Marketing of financial services	24COM202DS03	30	70		100	3-1-0
DSC 9 @ 4 credits	Financial Risk Management	24COM202DS04	30	70		100	3-1-0
DSC 10 @ 4 credits	International Financial Management	24COM202DS05	30	70		100	3-1-0
Vocational Course (VOC 2)							
VOC 2@ 4 credits	Production Management	24COM202MV02	30	70		100	3-1-0
Internship 2							
Internship 2 @ 4 credits	Internship	24COM202IN01				100	4

Note:

1. Students exiting the programme after the second semester i.e. after the first year on completion of 48 credits will be awarded PG Diploma in Commerce.
2. The students are required to choose either VOC 2 or Internship 2.
3. Immediately after completing the second semester, the students shall proceed to their Summer Internship (SI). The duration of the internship is 120 hours during summer vacation. The Summer Internship Report (SIR) prepared after summer internship completion shall be assessed in the third Semester as a compulsory course. The candidates will submit the SIR in the manner specified in the Ordinance. The SIR will be evaluated by an external examiner.

Second Year of 2-Year M. Com Program: Third Semester**Option I**

Course Type	Nomenclature	Course Code	Internal Marks	External Marks	Practicum/ Viva-Voce	Total Marks	L-T-P
Discipline-Specific Courses – Major (DSC)							
DSC 11 @ 4 credits	Operational Research	25COM203DS01	30	70		100	3-1-0
DSC 12 @ 4 credits	Corporate governance and Business ethics	25COM203DS02	30	70		100	3-1-0
DSC 13 @ 4 credits	Security Analysis and Portfolio Management	25COM203DS03	30	70		100	3-1-0
DSC 14 @ 4 credits	Fundamentals of Econometrics	25COM203DS04	30	70		100	3-1-0
DSC 15 @ 4 credits	Quantitative Techniques	25COM203DS05	30	70		100	3-1-0
Internship 3							
Internship 3 Project Work 1 @ 4 credits	Internship	25COM203IN01				100	4
Project Work 1							
Project Work 1 @ 4 credits	Project Work	25COM203PW01				100	4

Note:

1. The students are required to choose either Internship 3 or Project Work 1.
2. In case of Project Work1, the topic of the Research Project to be submitted for evaluation in the third Semester shall be submitted by the student along with a brief synopsis after finalization within first month of the Semester in consultation with the faculty member allotted as Research Supervisor by the HOD.

Second Year of 2-Year M. Com Program: Fourth Semester

Option I

Course Type	Nomenclature	Course Code	Internal Marks	External Marks	Practicum/ Viva-Voce	Total Marks	L-T-P
Discipline-Specific Courses – Major (DSC)							
DSC 16 @ 4 credits	Financial Derivatives	25COM204DS01	30	70		100	3-1-0
DSC 17 @ 4 credits	International Marketing	25COM204DS02	30	70		100	3-1-0
DSC18 @ 4 credits	Organizational Change and Development	25COM204DS03	30	70		100	3-1-0
DSC19 @ 4 credits	Advanced Cost Accounting	25COM204DS04	30	70		100	3-1-0
DSC20 @ 4 credits	Venture Capital and Private Equity Finance	25COM204DS05	30	70		100	3-1-0
Internship 4							
Internship 4 @ 4 credits	Internship	25COM204IN01				100	4
Project Work 2							
Project Work 2 @ 4 credits	Project Work	25COM204PW01				100	4

Note:

- Students completing the programme successfully shall be awarded a 2-year PG Degree in Master of Commerce upon securing 88 credits.
- The students are required to choose either Internship 4 or Project Work 2.
- In the case of Project Work2, the topic of the Research Project to be submitted for evaluation in the fourth Semester shall be submitted by the student along with a brief synopsis after finalization within first month of the Semester in consultation with the faculty member allotted as Research Supervisor by the HOD.

Second Year of 2-Year M. Com Program: Third Semester

Option II

Course Type	Nomenclature	Course Code	Internal Marks	External Marks	Practicum/ Viva-Voce	Total Marks	L-T-P
Discipline-Specific Courses – Major (DSC)							
DSC 11 @ 4 credits	Operational research	25COM203DS01	30	70		100	3-1-0
DSC 12 @ 4 credits	Corporate governance and Business ethics	25COM203DS02	30	70		100	3-1-0
DSC 13 @ 4 credits	Security Analysis and Portfolio Management	25COM203DS03	30	70		100	3-1-0
DSC 14 @ 4 credits	Fundamentals of Econometrics	25COM203DS04	30	70		100	3-1-0
DSC 15 @ 4 credits	Quantitative Techniques	25COM203DS05	30	70		100	3-1-0
Internship 3							
Internship 3 @ 4 credits	Internship	25COM203IN01				100	4

Second Year of 2-Year M. Com Program: Fourth Semester

Option II

Course Type	Nomenclature	Course Code	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	L-T-P
Internship 4 @ 4 credits	Internship 4	25COM204IN01	100			100	4
Research thesis @20 credits	Research Thesis	25COM204RT01	200	200	100	500	20

Second Year of 2-Year M. Com Program: Third Semester

Option III (Only Research)

Course Type	Nomenclature	Course Code	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	L-T-P
Internship 3@ 4 credits	Internship 3	25COM203IN01	100			100	4
Research thesis @20 credits	Research Thesis	25COM203RT01	200	200	100	500	20

Second Year of 2-Year M. Com Program: Fourth Semester

Option III (Only Research)

Course Type	Nomenclature	Course Code	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	L-T-P
Internship 4@ 4 credits	Internship 4	25COM204IN01	100			100	4
Research thesis @20 credits	Research Thesis	25COM204RT01	200	200	100	500	20

Note:

- Students completing the programme successfully shall be awarded a 2-year PG Degree in Commerce upon securing 88 credits.
- 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).

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-1)

Paper- Operational Research

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 3rd Semester	Course Code	25COM203DS01
Hours per Week	04	Credits	04
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: Understand the significance of Operations Research and application of Linear Programming. CLO 2: Understand the solutions of transportation problems and dynamics of Queuing Theory. CLO 3: Develop Understanding on Application of Game Theory and Replacement theory to solve problems. CLO 4: Learn to use CPM and PERT for project scheduling and critical path analysis.			
Unit 1: Operations Research: Meaning, Significance and Scope; Linear Programming: Introduction, Application areas of Linear Programming; Problem formulation; Duality in Linear Programming; Assignment Problems: Mathematical models, Solution Models.			
Unit 2: Transportation Problems: Introduction, Transportation model, North West Corner method (NWCM), Row and Column Minima, Optimality Test-Stepping Stone and MODI method; Queuing Theory: Structure of a Queuing System, Performance Measures of a Queuing System, Probability Distributions in Queuing Systems.			
Unit 3: Game Theory: Introduction, Two Persons Zero Sums Games, Pure & Mixed Strategies, Saddle Point, Rules of Dominance; Replacement Theory: With and without time value of money, Individual & Group Replacement Policy, Staffing and Equipment Renewal Problem..			
Unit 4: CPM and PERT: Introduction, Network Components and Precedence Relationships; Finding			

critical paths, Time Estimates, Slack, Float.

Suggested Readings:

- J.K. Sharma, Operations Research: Principles and Practice, Macmillan India Ltd.
- Ravindran, Don T. Phillips, James J. Solberg, Operations Research: Principles and Practice, Wiley.
- Hamdy A Taha Operations Research – An Introduction, Prentice Hall of India.
- N. D. Vohra, Quantitative Techniques in management, Tata McGraw Hill.

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-1)

Paper- Corporate Governance and Business Ethics

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 3rd Semester	Course Code	25COM203DS02
Hours per Week	04	Credits	04
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: Students will understand corporate governance and business ethics' concepts, significance, and frameworks.

CLO 2: Students will gain insight into the role of boards, shareholders, stakeholders, and regulators in corporate governance.

CLO 3: To analyze ethical dilemmas in corporate decision-making and apply ethical principles to business practices.

CLO 4: To evaluate corporate governance models, regulatory frameworks, and governance challenges in a globalized business environment.

Unit 1: Corporate Governance – Concepts and Principles
Meaning, need and importance of corporate governance. Theoretical foundations of corporate governance – Agency Theory, Stakeholder Theory, Stewardship Theory, and Resource Dependence Theory. Evolution of corporate governance globally and in India. Corporate failures and governance reforms. Corporate governance in public and private enterprises.

Unit 2: Corporate Governance Mechanisms and Practices
Role, composition, and responsibilities of the Board of Directors. Committees of the board – Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee, and Risk Management Committee. Role of shareholders, institutional investors, proxy advisory firms, and independent directors in governance. SEBI (LODR) Regulations, 2015, and corporate governance provisions in the Companies Act, 2013.

Unit 3: Business Ethics and Corporate Social Responsibility (CSR)
Meaning, scope, and importance of business ethics. Ethical decision-making in business. Corporate Social Responsibility (CSR) – Meaning, importance, and regulatory framework in India. Triple Bottom Line (TBL) approach. Business sustainability and corporate citizenship.

Ethical leadership and corporate governance. Whistle blowing policies and protection of whistleblowers.

Unit 4: Global Corporate Governance and Emerging Issues
Corporate governance models in the UK, USA, Germany, and Japan. International corporate governance initiatives – OECD Principles, Cadbury Committee Report, and Sarbanes-Oxley Act. Emerging trends in corporate governance – Environmental, Social, and Governance (ESG) considerations, investor activism, and corporate digital responsibility. Challenges in corporate governance in emerging markets.

Suggested Readings:

Mallin, C. A., *Corporate Governance*, Oxford University Press.
Fernando, A. C., *Corporate Governance: Principles, Policies, and Practices*, Pearson Education.
Tricker, B., *Corporate Governance: Principles, Policies, and Practices*, Oxford University Press.
Monks, R. A. G., & Minow, N., *Corporate Governance*, Wiley.
Solomon, J., *Corporate Governance and Accountability*, Wiley.
Crane, A., & Matten, D., *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, Oxford University Press.

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-1)

Paper- Security Analysis and Portfolio Management

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 3rd Semester	Course Code	25COM203DS03
Hours per Week	04	Credits	04
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: Explain fundamental concepts of investment, risk, return, and the financial markets

CLO 2: Measure risk and return using statistical tools such as standard deviation, beta, and Value at Risk (VaR).

CLO 3: Construct an optimal portfolio using diversification strategies to minimize risk and maximize returns

CLO 4: Measure portfolio performance using Sharpe Ratio, Treynor Ratio, and Jensen's Alpha.

Unit 1:

Portfolio Management- Meaning, need, process, benefits. Passive Management, Active Management. Approaches in Portfolio Construction, determination of objectives, Selection of portfolio, Diversification meaning, need and benefits. Portfolio return, portfolio variance, portfolio risk, correlation coefficient. Markowitz Model, efficient frontier, optimum portfolio, leverage portfolio, risk-free assets in Portfolio, efficient frontier with borrowing and lending. Capital allocation line, capital market line.

Unit 2:

Sharpe Index Model: Assumptions and criticism. Corner Portfolio, Sharpe's Optimal portfolio, CAPM Theory, Security Market Line, Capital Market Line, Evaluation of securities through CAPM. Application of CAPM in Security Market. Arbitrage Pricing Theory, Distinction between CAPM and APT.

Unit 3:

Portfolio Evaluation Models, Sharpe's Performance Index, Treynor's Performance Index,

Sharpe Ratio, Jensen's Performance index, M2 and T2 performance model. Style Analysis
Unit 4: Portfolio Revision- Need for portfolio revision, portfolio revision techniques. Formula Plans- Constant rupee and constant ratio strategy, rupee cost averaging, variable ratio strategy, cost of portfolio revision, international portfolio investment.
Suggested Readings: "Security Analysis and Portfolio Management" – Prasanna Chandra "Investment Management" – V.K. Bhalla "Security Analysis" – Benjamin Graham & David Dodd SAPM- Punithavathy Padian Vikas Publishing SAPM- Donald E. Fischer and Ronal J. Jordon Pearson

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-1)

Paper- Fundamental of Econometrics

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 3rd Semester	Course Code	25COM203DS04
Hours per Week	04	Credits	04
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): CLO1: Understand basics of econometric modelling. CLO2: Conduct empirical applications of financial and economic theory based on real financial data using statistical/econometric techniques. CLO3: Use Panel data for financial modeling. CLO4: Understanding Hypothesis testing and their applications.			
Unit 1: Introduction to Econometrics, Application in finance: Simple regression with classical assumptions; Ordinary Least Square (OLS) estimation, properties of estimators.			
Unit 2: Multiple regression model and Hypothesis testing related to parameters- Simple and joint, Use of dummy variable and its applications.			
Unit 3: Introduction, Properties, and Estimation: ARMA models, ARIMA models,			
Unit 4: Introduction to Panel Data Models: Pooled OLS, Fixed Effects Model, Random Effects Model.			
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 Hoechstotter Markus, The Basics of Financial Econometrics, Wiley.			

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-1)

Paper- Quantitative Techniques

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 3rd Semester	Course Code	25COM203DS05
Hours per Week	04	Credits	04
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: Students will gain knowledge of fundamental quantitative techniques and their applications in business decision-making.

CLO 2: Students will develop problem-solving skills using statistical and mathematical models in commerce and economics.

CLO 3: To apply quantitative methods for forecasting, optimization, and risk analysis in business and finance.

CLO 4: Using probability and hypothesis testing to make informed managerial decisions.

Unit 1:

Quantitative Techniques – Meaning, Scope, and Importance in Business and Economics. Inferential and Descriptive statistics. Measures of Central Tendency – Mean, Median, and Mode. Measures of Dispersion – Range, Mean Deviation, Standard Deviation, and Coefficient of Variation.

Unit 2:

Probability – Meaning, Types, and Rules. Classical, Empirical, and Axiomatic Approaches to Probability. Probability Distributions – Binomial, Poisson, and Normal Distribution. Applications of Probability in Business Decision-Making.

Unit 3:

Sampling Methods – Probability and Non-Probability Sampling. Concept of Sampling Distribution and Standard Error. Hypothesis Testing – Null and Alternative Hypotheses, Type I and Type II Errors. Tests of Significance – Z-Test, T-Test, Chi-Square Test, and F-Test. Confidence Interval and Estimation of Population Parameters.

Unit 4:

Correlation – Meaning, Types, and Methods – Karl Pearson's Correlation and Spearman's Rank Correlation. Regression Analysis – Simple and Multiple Regression, Least Squares Method. Time Series Analysis – Components and Forecasting. Linear Programming –

Formulation of LPP, Graphical and Simplex Methods. Decision Theory – Decision Trees and Expected Monetary Value (EMV) Approach.

Suggested Readings:

Gupta, S. C., *Fundamentals of Statistics*, Himalaya Publishing House.
Levin, R. I., & Rubin, D. S., *Statistics for Management*, Pearson Education.
Taha, H. A., *Operations Research: An Introduction*, Pearson Education.
Anderson, D. R., Sweeney, D. J., & Williams, T. A., *Quantitative Methods for Business*, Cengage Learning.
Black, K., *Business Statistics: For Contemporary Decision Making*, Wiley.
Montgomery, D. C., & Runger, G. C., *Applied Statistics and Probability for Engineers*, Wiley.
Gupta, S. P., *Statistical Methods*, Sultan Chand & Sons.
Vohra, N. D., *Quantitative Techniques in Management*, McGraw-Hill Education.
Kothari, C. R., *Research Methodology: Methods and Techniques*, New Age International Publishers.

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-I)

Paper- Financial Derivatives

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 4th Semester	Course Code	25COM204DS01
Hours per Week	04	Credits	04
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: Students will be able to analyse price diverse derivatives products to generate an optimal risk management strategy.

CLO 2: To demonstrate critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice.

CLO 3: To demonstrate an understanding of pricing forwards, futures and options contracts

CLO 4: To explain the binomial model and its extension in continuous time to the Black-Scholes model

Unit 1:

Derivates meaning, need and importance, Evolution of derivative, Types of derivative, derivative market , cash vs derivative market, Participants in derivative market, Derivative markets in India, Derivative disasters.

Unit 2:

Forward and futures- difference between forward and future, mechanism of future contract, payoff position in future , pricing of future, value of future contract, effect of corporate action on future, index future, trading system of future at NSE speculation, arbitrage and hedging through futures

Unit 3:

Option--meaning, types and terminology, working of option, pay-off from basic option, index option, and different option strategies to manage risk. Option Greeks and their applications, Options pricing models: Binomial and Black Schole.

Unit 4:

Swap-meaning and features, characteristics of swap market, currency swaps- structure and pricing, interest rate swap- valuation and pricing , equity swap and reverse swap. Use of derivatives by corporate in India.

Suggested Readings:

"Options, Futures, and Other Derivatives" – John C. Hull

"Derivatives Markets" – Robert L. McDonald

"Financial Derivatives: Pricing, Applications, and Mathematics" – Jamil Baz, George Chacko

"Financial Derivatives Text And Cases" --Prakash Yaragol

"Fundamentals Of Financial Derivatives" --N. R. Parasuraman

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-I)
Paper- International Marketing

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 4th Semester	Course Code	25COM204DS02
Hours per Week	04	Credits	04
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: To know the concept of International Marketing, problems in International Marketing and ways to be International.

CLO 2: To understand the external marketing environment and different International Market entry Strategies.

CLO 3: To be familiar with different techniques of Foreign Market Selection, their Segmentation and Positioning.

CLO 4: To learn the New Product Planning & Development, Branding, Packaging and Labelling, Pricing Decisions and Strategies.

Unit 1:

Introduction to International Marketing: Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing; International market orientation– EPRG framework; International market entry strategies.

International Marketing Environment: Internal environment; External environment-geographical, demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions.

Unit 2:

Foreign Market Selection: Global market segmentation; Selection of foreign markets; international positioning. **International Marketing Planning, Organising and Control:** Issues in international marketing planning; International marketing information system; Organising and controlling international marketing operations.

Emerging Issues and developments in international marketing: Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of Globalisation.

Unit 3:

Product Decisions: Product planning for global markets; Standardization vs. product

<p>adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services.</p> <p>Pricing Decisions: Environmental influences on pricing decisions; International pricing policies and strategies.</p>
<p>Unit 4:</p> <p>Promotion Decisions: Complexities and issues; International advertising, personal selling, sales promotion and public relations.</p> <p>Distribution Channels and Logistics: Functions and types of channels; Channel; selection decisions; Selection of foreign distributors\agents and managing relations with them, International logistics decisions</p>
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Czinkota, M.R.: International Marketing, Dryden Press, Boston. 2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi. 3. Jain, S.C: International Marketing, CBS Publications, New Delhi. 4. Keegan, Warren J: Global Marketing Management, Prentice Hall, New Delhi. 5. Onkvisit, Sak and John J.Shaw: International Marketing : Analysis and Strategy, Prentice Hall, New Delhi. 6. Paliwoda, S.J(ED):International Marketing, Reader, Routledge, London. 7. Paliwoda,Stanley J:The Essence of International Marketing, Prentice Hall, New Delhi. 8. Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston. 9. Vsudeva P.K., International Marketing; Excel Books, New Delhi

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-I)

Paper- Organizational Change and Development

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 4th Semester	Course Code	25COM204DS03
Hours per Week	04	Credits	04
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):

CLO1: Understand the conceptual framework of organizational change.

CLO 2: Know about organizational development processes.

CLO 3: Implement and manage OD interventions.

CLO 4: Analyze contemporary issues and trends in OD.

Unit 1:

Organisational Change: Concept, nature, types, models of organisational change; Kurt Lewin's three step model, force field analysis, theories of planned change, change programs and effectiveness of change programs, change process; Job redesign, socio-technical systems, resistance to change; Individual and organisational factors.

Unit 2:

Organisational development: Concept, importance, characteristics and process; Role of top management and organisational development practitioners; basic values and phases of organisational development.

Unit 3:

OD Interventions: Overview of OD interventions, action research, team building approach, comprehensive interventions; Human process interventions; T-Group, third party interventions, coaching and mentoring, role focused interventions, structural and technological interventions, strategy interventions, sensitivity training, consultation, Quality of work life (QWL), Quality circles (QC), Grid OD; Restructuring, reengineering, employee involvement.

Unit 4:

Trends, issues and Challenges in OD; Elements responsible for success and failure of OD; Organisational development in global context; Case studies of few successful OD efforts

made in organizations

Suggested Readings:

Cummings, Thomas G., Theory of Organisational Development and Change, South Western.

Bhattacharya D., Organisational Change and Development, Oxford University Press, New Delhi, 2011.

French, Wendell L. and Lecil H. Bell, Organisational Development; PHI, New Delhi.

Ramnarayan S., T.V.Rao and Kuldeep Singh, Organisational Development Interventions and Strategies, Response Books, New Delhi.

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-I)

Paper- Advanced Cost Accounting

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 4th Semester	Course Code	25COM204DS04
Hours per Week	04	Credits	04
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.

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

Course Learning Outcomes (CLO):

CO1: Understand inventory management techniques such as ABC analysis, JIT, and MRP for efficient material control and cost reduction.

CO2: Analyze manufacturing and enterprise resource planning systems (MRP-II, ERP) and advanced costing methods like lean accounting and backflush costing.

CO3: Apply process costing techniques, including work-in-progress valuation, inter-process profits, and joint product costing for cost management.

CO4: Demonstrate proficiency in cost accounting systems, including integral and non-integral systems, and their impact on financial reporting.

Unit 1:

Inventory system: turnover of material: ABC analysis; VED analysis; JIT, aims and objectives of JIT, Methodology in implementation of JIT, Impact of JIT on Production Price. JIT's effect on costing system. Material Requirement Planning (MRP-I), aims, methodology, methods of Operations, Requirement for Implementation of MRPI, MRPI and Inventory Management. Zero Inventory system.

Unit 2:

Manufacturing resource planning (MRP II), Evolution, essential elements. Enterprise resource planning (ERP), Lean Accounting, Back flush Costing, Conditions for adopting Back flush Costing, different types of back flush Costing, Accounting for Variances, disposition of variances, difficulties in backflush costing, backflow costing in JIT system.

Unit 3:

Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products. Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, inter firm

comparison, Need for Inter Firm Comparison. Requirements of an Inter firm Comparison scheme, Types of Comparison.

Unit 4:

Cost records, Integral system, preparation of accounts under integral system. Non- integral system, preparation of accounts under non-integral system. Benefits and limitations of integral and non-integral systems.

Suggested Readings:

Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi. Horngren Charles. T: Cost Accounting - A Managerial Emphasis. Pearson Publications,

Ravi M. Kishore: Cost Management - Taxman Publications, Delhi.

Horngren Charles. T: Cost Accounting- A Managerial Emphasis. Pearson Publications, Delhi.

Jain, S.P, K.L.Narang: Advanced Cost Accounting. Kalyani Publications, Delhi.

Syllabi for Post Graduate Program in Commerce

Session: 2025-26 (Option-I)

Paper- Venture Capital and Private Equity Finance

Name of Program	Post-Graduate	Program Code	DSC
Name of the Course	M.Com 4th Semester	Course Code	25COM204DS05
Hours per Week	04	Credits	04
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 I. Students will be able to explain the key concepts, structures, and differences between venture capital and private equity financing.

CLO2: To assess potential investment opportunities using financial analysis, valuation techniques, and risk assessment models..

CLO3: To explain the methods of raising capital for Venture Capital and Private Equity funds and managing relationships with investors.

CLO4: To understand legal, regulatory, and ethical issues related to venture capital and private equity investments.

Unit 1:

Introduction to Private Equity Investment: Meaning of Private Equity; Historical evolution, Terminology of PE and VC, Type of Private Equity Investors. Venture capital; Distinction between private equity and venture capital, Benefits of PE.

Unit 2:

Mechanism of Private Equity Investment, Key players of Private Equity Investment: Limited Partners, General Partners, Portfolio Companies

Unit 3:

Private Equity Investment Process: Deal sourcing and due diligence; Valuation techniques (DCF, comparable, pre/post-money valuation); Term sheets and negotiation strategies; Financing structures and control mechanisms

Unit 4:

Growth strategies in private equity and venture capital investments; Leveraged buyouts (LBOs) and operational improvements; Risk assessment in private equity and venture capital Exit mechanisms (IPOs, M&A, secondary sales); Current market trends and future outlook of

private equity in India.

Suggested Readings:


Venture Capital: The Indian Experience" – Ramesh S. Damani

Private Equity and Venture Capital in India" – Raj Kumar & Manu Sharma

The Masters of Private Equity and Venture Capital" – Robert Finkel & David Greising

Corporate finance, Berk, J., 2014

"Private Equity and Venture Capital: Theory, Evolution and Valuation"--Serena Gallo, Vincenzo Verdoliva



Head

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