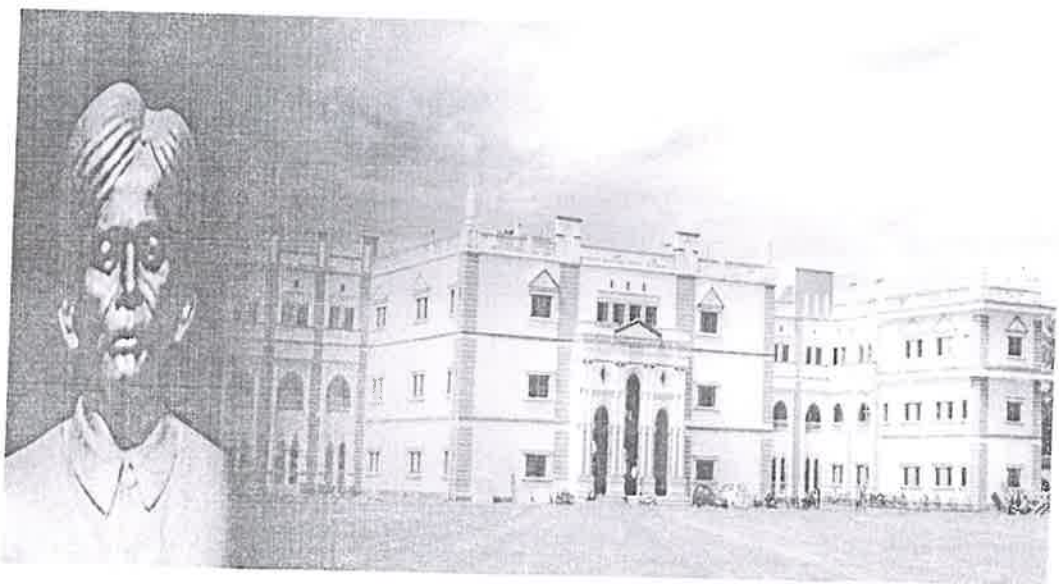
COOCH BEHAR PANCHANAN BARMA UNIVERSITY

Syllabus for Master of Commerce

Under CCFPP AS PER NEP, 2020 as on 28.7.2026



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

PANCHANAN NAGAR, VIVEKANANDA STREET, COOCH BEHAR – 736101

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

Structure for 2 Year PG Programme
(Students' with 3 Years B.Com.)

Semester wise and Course wise Distribution of Credit & Marks under CCFPP as per NEP, 2020

Semester – I								
Course Type	Code & Level	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Core 1	PG2 CC1011 (400-499)	Strategic Management and Organisational Behaviour	4	4-0-0	100	75	20	05
Core 2	PG2 CC1012 (400-499)	Financial Statement Analysis	4	4-0-0	100	75	20	05
Core 3	PG2 CC1013 (400-499)	Accounting Theory	4	4-0-0	100	75	20	05
Core 4	PG2 CC1014 (400-499)	Data Science	4	3-0-1	100	75	20	05
DCE	PG2 DCE1021* (300-399)	Marketing Management	4	4-0-0	100	75	20	05
	Total		20		500			
Semester – II								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Core 5	PG2 CC2011 (400-499)	Managerial Economics and Macro Business Environment	4	4-0-0	100	75	20	05
Core 6	PG2 CC2012 (400-499)	Business Ethics and Corporate Social Responsibility	4	4-0-0	100	75	20	05
Core 7	PG2 CC2013 (400-499)	Financial Management	4	4-0-0	100	75	20	05
Core 8	PG2 CC2014 (400-499)	Quantitative Techniques in Business Decisions	4	4-0-0	100	75	20	05
GE	PG2 GE2021* (300-399)	Research Methodology and Application of AI	4	3-0-1	100	75	20	05
	Total		20		500			

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

OPTION- I: Course-work in the IIIrd Semester & Research Thesis/Project in the IVth Semester

Semester – III								
Course Type	Code & Level	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Major	PG2 CC3011 (500-599)	Corporate Reporting – I/ Sustainability Reporting	4	3-1-0	100	75	20	05
Major	PG2 CC3012 (500-599)	Financial Market and Institutions/Strategic Financial Management	4	3-1-0	100	75	20	05
Major	PG2CC3013 (500-599)	Financial Derivatives/ International Trade	4	3-1-0	100	75	20	05
	PG2 CC3014 (500-599)	Corporate Taxation / Corporate Laws	4	3-1-0	100	75	20	05
Major	PG2 CC3015 (500-599)	Internship I/MOOCs/ Dissertation I	4	0-0-4	100	50 (Internship Report/ Dissertation Report: 40 marks & Viva-voce: 10 marks)		
	Total		20		500			

Semester – IV								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Research Thesis/ Project	PG2 CC4031 (500-599)	Research Thesis/ Project	20	0-0-20	500	500 Preparation & Submission of Research Thesis/ Project Report (12 Credits, 300 marks), Seminar Presentation(4 Credits), 100 Marks, & Viva-voce (4 Credits) 100 Marks		
	Total		20		500			

OR

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

OPTION- II: Only Coursework in IIIrd & IVth Semesters

Semester – III								
Course Type	Code & Level	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Major	PG2 CC3011 (500-599)	Corporate Reporting – I/ Sustainability Reporting	4	4-0-0	100	75	20	05
Major	PG2 CC3012 (500-599)	Financial Market and Institutions/Strategic Financial Management	4	4-0-0	100	75	20	05
Major	PG2CC3013 (500-599)	Financial Derivatives/ International Trade	4	4-0-0	100	75	20	05
Major	PG2 CC3014 (500-599)	Corporate Taxation / Corporate Laws	4	4-0-0	100	75	20	05
Major	PG2 CC3015 (500-599)	Internship I/MOOCs/ Dissertation I	4	0-0-4	100	0	100 (Internship Report/ Dissertation Report: 80 marks & Viva-voce: 20 marks)	-
	Total		20		500			

Semester – IV								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Major	PG2 CC4011 (500-599)	Strategic Cost & Management Accounting / Corporate Reporting – II	4	4-0-0	100	75	20	05
Major	PG2 CC4012 (500-599)	Security Analysis and Portfolio Management / International Finance	4	4-0-0	100	75	20	05
Major	PG2 CC4013 (500-599)	Behavioural Finance / Applied Econometrics in Finance	4	4-0-0	100	75	20	05
Major	PG2 CC4014 (500-599)	GST / Principles and Practice of Taxation and Indian Tax System	4	4-0-0	100	75	20	05
Major	PG2 CC4015 (500-399)	Internship I/MOOCs/ Dissertation I	4	0-0-4	100	100 (Internship Report/ Dissertation Report: 80 marks & Viva-voce: 20 marks)		
	Total		20		500			

OR

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

OPTION- III: Only Research Thesis/ Project in III[rd] & IV[th] Semesters

Semester – III								
Course Type	Code & Level	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Research Thesis/ Project	PG2 CC3031 (500-599)	Research Thesis/ Project	20	0-0-20	500	-	0-500-0 Preparation & Submission of Research Thesis/ Project Report (12 Credits) 300 marks , Seminar Presentation (4 Credits) 100 Marks, & Viva –voce (4 Credits) 100 Marks	-
	Total		20		500			
Semester – IV								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Research Thesis/. Project	PG2 CC4031 (500-599)	Research Thesis/ Project	20	0-0-20	500	-	0-500-0 Preparation & Submission of Research Thesis/ Project Report (12 Credits) 300 marks , Seminar Presentation (4 Credits) 100 Marks, & Viva – voce (4 Credits) 100 Marks	-
	Total		20		500			

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

Structure for 1 Year PG Programme
(Students' with 4 Years B.Com.)

Semester wise and Course wise Distribution of Credit & Marks under CCFPP as per NEP, 2020
OPTION- I: Course-work in the Ist Semester & Research Thesis/Project in the IInd Semester

Semester – I								
Course Type	Code & Level	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Major	PG1 CC1011 (500-599)	Corporate Reporting – I/ Sustainability Reporting	4	4-0-0	100	75	20	05
Major	PG1 CC1012 (500-599)	Financial Market and Institutions/Strategic Financial Management	4	4-0-0	100	75	20	05
Major	PG1CC1013 (500-599)	Financial Derivatives/ International Trade	4	4-0-0	100	75	20	05
Major	PG1 CC1014 (500-599)	Corporate Taxation / Corporate Laws	4	4-0-0	100	75	20	05
Major	PG1 CC1015 (500-599)	Internship I/MOOCs/ Dissertation I	4	0-0-4	100	100 (Internship Report/ Dissertation Report: 80 marks & Viva-voce: 20 marks)		
	Total		20		500			

Semester – II								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Research Thesis/ Project	PG1 CC2031 (500-599)	Research Thesis/ Project	20	0-0-20	500		0-500-0 Preparation & Submission of Research Thesis/ Project Report (12 Credits, 300 marks), Seminar Presentation(4 Credits), 100 Marks, & Viva-voce (4 Credits) 100 Marks	
	Total		20		500			

OR

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

OPTION- II: Only Coursework in I[st] & II[nd] Semester

Semester – I								
Course Type	Code & Level	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Major	PG1 CC1011 (500-599)	Corporate Reporting – I/ Sustainability Reporting	4	4-0-0	100	75	20	05
Major	PG1 CC1012 (500-599)	Financial Market and Institutions/Strategic Financial Management	4	4-0-0	100	75	20	05
Major	PG1CC1013 (500-599)	Financial Derivatives/ International Trade	4	4-0-0	100	75	20	05
Major	PG1 CC1014 (500-599)	Corporate Taxation / Corporate Laws	4	4-0-0	100	75	20	05
Major	PG1 CC1015 (500-599)	Internship I/MOOCs/ Dissertation I	4	0-0-4	100	0	100 (Internship Report/ Dissertation Report: 80 marks & Viva-voce: 20 marks)	-
	Total		20		500			

Semester – II								
Course	Course Code	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Major	PG1 CC2011 (500-599)	Strategic Cost & Management Accounting / Corporate Reporting – II	4	4-0-0	100	75	20	05
Major	PG1 CC2012 (500-599)	Security Analysis and Portfolio Management / International Finance	4	4-0-0	100	75	20	05
Major	PG1 CC2013 (500-599)	Behavioural Finance / Applied Econometrics in Finance	4	4-0-0	100	75	20	05
Major	PG1 CC2014 (500-599)	GST / Principles and Practice of Taxation and Indian Tax System	4	4-0-0	100	75	20	05
Major	PG1 CC2015 (500-399)	Internship I/MOOCs/ Dissertation I	4	0-0-4	100	0	100 (Internship Report/ Dissertation Report: 80 marks & Viva-voce: 20 marks)	-
	Total		20		500			

OR

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

OPTION- III: Only Research Thesis/ Project in Ist & IInd Semester

Semester – I								
Course Type	Code & Level	Course Title	Cr.	L-T-P	Marks	Th.	CE	ATT
Research Thesis/ Project	PG1 CC1031 (500-599)	Research Thesis/ Project	20	0-0-20	500	0-500-0 Preparation & Submission of Research Thesis/ Project Report (12 Credits) 300 marks , Seminar Presentation (4 Credits) 100 Marks, & Viva – voce (4 Credits) 100 Marks		
	Total		20		500			
Semester – II								
Research Thesis/ Project	PG1 CC2031 (500-599)	Research Thesis/ Project	20	0-0-20	500	0-500-0 Preparation & Submission of Research Thesis/ Project Report (12 Credits) 300 marks , Seminar Presentation (4 Credits) 100 Marks, & Viva – voce (4 Credits) 100 Marks		
	Total		20		500			

Marks Division for Semester I and II &

Semester III and IV

Theory Examination	Continuation Evaluation	Attendance
75 marks	20 marks	5 marks

Question Pattern of Examination

10 marks	5 marks	1 mark
4 out of 6 questions	4 out of 6 questions	15 objective/MCQ/Definition/True-False/Fill in the gap questions

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

Semester – I			
Course Type	Code & Level	Course Title	Cr.
Core 1	PG2 CC1011 (400-499)	Strategic Management and Organisational Behaviour	4
Core 2	PG2 CC1012 (400-499)	Financial Statement Analysis	4
Core 3	PG2 CC1013 (400-499)	Accounting Theory	4
Core 4	PG2 CC1014 (400-499)	Data Science	4
DCE	PG2 DCE1021 (300-399)	Marketing Management	4

PAPER NAME: STRATEGIC MANAGEMENT & ORGANISATIONAL BEHAVIOUR
PAPER CODE: PG2 CC1011

Course Objectives:

- The objective of the course is to enable students to develop a theoretical understanding about the management and organisation structure and its behaviour over time. The course will also make them capable of realizing the competitiveness for firms.

Course Outcomes:

- Students will develop an understanding of strategic management concepts and organizational behaviour to analyze business environments, formulate strategies, and improve individual and organizational effectiveness.

Module – I

Unit 1. Strategy, Strategic Management and related issues; Strategic Intent – Vision, Mission, Objective, Drucker's Performance Area, Bennis's Core Problem;

Unit 2. Strategic Management Process; External Analysis and Diagnosis. Industry Analysis: Michael Porter's Five-Forces Model; Analysis of Internal Resources and Capabilities. Case Studies.

Unit 3. Alternative Grand Strategies: Stability, Growth, Retrenchment and Combinations – Mergers, Acquisitions and Joint Ventures; Implementing competitive strategies- offensive & defensive moves; Michael Porter's Concept of Generic Strategies and Competitive advantage.

Module – II

Unit 4. Introduction: Organisational Behaviour, The concepts of organisation, evolution and Importance of organizational behaviour; Delegation.

Unit 5. Individual in an Organisation: Biographical factors, ability, personality, types of personality; learning, types of learners; the learning process; Theories of Learning.

Unit 6. Group Behaviour: Definition; Organization Structure, Groups in Organization- foundations of group behaviour - informal and formal groups-Creativity and group decision making; Influence; Stages of group development; Major elements in group behaviour.

Suggested Readings:

- Jauch, L. R. and Glueck, W.F., Business Policy and Strategic Management, McGraw Hill,
- David, Fred R., Strategic Management, Pearson Education
- Kazmi, A., Business Policy and Strategic Management, McGraw Hill.
- Rowe, A.J., Mason, R.O., Dickel, K.E., Mann, R.B. and Mockler, R.J. Strategic Management: A Methodological Approach. Addison-Wesley.
- Haberberg and Rieple. Strategic Management: Theory and Application. Oxford.
- Grant, Contemporary Strategic Management, Wiley
- Griffin, Ricky W: Organisational Behaviour, Houghton Miffin Co. Boston.
- Hellreigl, Don, John W. Solcum, Jr. and Richard W. Woodman: Organisational Behaviour, South Western College Publishing, Ohio.
- Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour Utilizing Human Resources, Prentice Hall, New Delhi.
- Ivancevich; John and Michael T. Matheson: Organisational Behaviour and Management, Business Publication Inc. Texas.
- Koontz. Harold, Cyril O'Donnel, and Heinz Weihrich: Essentials of Management, Tata McGraw Hill, New Delhi.
- Luthans, Fred: Organisational Behaviour, McGraw Hill, New York.
- Newstrom, John W. and Davis: Organizational Behabviour: Human Behaviour at work, Tata McGraw Hill, New Delhi.
- Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
- Robbins, Stephen P: Organizatioinl Behaviour, Prentice Hall, New Delhi.
- Steers, Richard M. and J. Steward Black: Organizational Behaviour, Harper, Harper Collins College Publishers, New York.
- Sukla Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: FINANCIAL STATEMENTS ANALYSIS
PAPER CODE: PG2 CC1012

Course Objectives:

- Financial statement analysis aims to provide decision makers, information about a business enterprise for use in decision-making.

Course Outcomes:

- Students will be able to interpret and analyze financial statements using accounting ratios and analytical tools to evaluate business performance, financial health, and decision-making.

Module - I

Unit 1. Introduction to Financial Statement Analysis: What is financial Statement Analysis (FSA)? Domain of FSA -Traditional Approaches to FSA – New Approaches to FSA; Limitations of Financial Statement Analysis

Unit 2. Techniques of Financial Statements Analysis: Analysis through Comparison; Tools and Techniques of Analysis: Common-Size Analysis; Vertical Analysis; Horizontal Analysis.

Unit 3. Analysis of Short Term & Long Term Financial Position using Ratios: Liquidity and current asset movement ratios; Capital structure and coverage ratios.

Module - II

Unit 4. Analysis of Profitability Position using Ratios: General Profitability ratios and overall profitability ratios.

Unit 5. Cash Flow Statement Analysis: Meaning, activities, examples, advantages and disadvantages.

Unit 6. Income Statement Analysis: Factors affecting reported income-Classification of Income Statement Analysis-Revenue and Expense Recognition-Gross Profit, Operating Profit-Other Income and Expenses-Management's Latitude: A few examples-earnings manipulation and management discretion; Analyzing Sales, Cost of Goods Sold and Gross Profit in Absolute Figures and in Percentage Terms.

Suggested Readings:

- Rao Peddina Mohan: Financial Statement Analysis and Reporting
- Sarngadharan M. & Kumar S. Rajitha: Financial Analysis for Management Decisions
- Palat Raghu: Understanding Financial Ratios for Business
- Kakani Ramchandran: How to Analyze a Financial Statement
- Danii H.R.: Balance Sheets: Contents, Analysis and Interpretation
- Subramanyam K R and Wild John J. : Financial Statement Analysis
- Horngren, Foster and Datar: Cost Accounting – A managerial emphasis.
- R.W. Hilton: Managerial Accounting, Tata McGraw Hill.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: ACCOUNTING THEORY
PAPER CODE: PG2 CC1013

Course Objectives:

- The Indian Knowledge System (IKS) provides learners with an understanding of India's rich intellectual heritage and its relevance to contemporary knowledge, ethical values, sustainable development, and holistic education.
- The course aims to provide knowledge to the students about developments in accounting theory and financial reporting, and understanding of accounting and reporting issues at the national and international level.

Course Outcomes:

- Students will be able to get in-depth knowledge of the concept of accounting and accounting theories and also to get an overview of the accounting standards and to know the latest accounting concepts in modern business concerns.

Module-I

Unit 1. Bharatia Accounting: Overview of IKS and its relevance to Commerce. Historical trade centres, major exports, and imports. Concept of "Superintendent of Commerce" in Arthashastra, Role of Srenis in Dharmic ecosystem; The history of accounting, including the Bahi-Khata (double-entry) system, The Business of Keeping up Accounts in the Office of Accountants as described in Arthashastra. Indigenous banking systems like Hundi and the role of Sahukars (moneylenders). Traditional financial institutions like Shrenis (guilds). Money lending and interest rate regulations in ancient India. Ancient Indian taxation systems. A variety of tax measures (Manu Smriti and the Arthashastra).

Unit 2.Accounting Theory: Concept, Role, Classification, Methodology and Approaches. Recent Developments; GAAP and Classification of Indian GAAP, Concepts and Conventions Related to Income Statements and Balance Sheets; Ind. Accounting Standards(Ind AS) Definition, Benefits, Management and Standard Settings, Problems of Standard Setting, Accounting Standards (with Special Reference to India), Harmonization and Global Convergence of Accounting Standards (AS), International Financial Reporting Standards (IFRS), Relative view of AS and IFRSs; Recent Developments.

Unit 3. Assets, Liabilities and Equities: Definition, Classification, Measurement/ Valuation, Theories of Equity; Recent Developments.

Module-II

Unit 4.Depreciation Accounting and Policy: Definition, Concepts, Relationship with Repairs and Replacements, Methods and their evaluation, Factors affecting the choice of methods. Recent Developments.

Unit 5.Capital Value Profit: Concept of capital, classification of capital, capital vs. income, consumption of capital, maintenance of capital, measurement of the efficiency of business capital; fair value accounting.

Unit 6.Human Resource Accounting: Meaning, Objectives, Basic Premises, Significance, HR Valuation models, Indian Practices.

Suggested Readings:

• Hendriksen, E.S.: Accounting Theory; Khosla Publishing House, New Delhi-2.
• Baxter, W.T. and S. Davidson: Studies in Accounting; The Institutions of Chartered Accounts England and Wales, London.
• Glautier&Underdown: Accounting Theory and Practice; Arnold-Heinemann Pub • Backer, M: Modern Accounting Theory; PHI Pvt. Ltd.

• Colditz, B.T. & R. W. Hibbins: Accounting Perspectives; McGraw Hill, Sydney.
• Porwal, L.S.: Accounting Theory-An Introduction; Tata McGraw Hill, New Delhi.
• Ghosh, P.K., Maheshwari, and R.N. Goyale: Studies in Accounting Theory; Wiley
• Eastern Ltd. India.
• Bhattacharyya, S.K. and Dearden: Accounting for Management; Text and Case; Vikas Publishing House Pvt. Ltd., New Delhi.

- Dasgupta, A. K..*A history of Indian economic thought*. Routledge.
- Balasubramanian, S..*Dharmanomics: An indigenous approach to economic wisdom*. Bloomsbury Publishing.
- Balasubramanian, S.,*Kautilyanomics: For modern times*. Bloomsbury Publishing.
- BhartiyaShikshanMandal., *Introduction to Indian knowledge system: Concepts and applications*. BhartiyaShikshanMandal.
- Deodhar, S. and Balasubramanian, S.: The Pre-Kautilyan Period: a sustainable model through ancient economic ideas and practices, EHES Working Paper | No. 199 | November 2020.
- Kapoor, K., & Singh, A, *Indian knowledge systems: Education, research and innovation*. BhartiyaShikshanMandal.
- Chaturvedi, A. ,*Indian knowledge systems: Perspectives and practices*. Sage Publications India.
- Jadon, S., Saxena, V., & Jadon, A. (2025). From Gurukul to global: Indian knowledge systems shaping NEP 2020. *International Journal of Innovations in Science, Engineering and Management, 4*(3), 153–160.
- Srivastava, M. *The Vedic perspective on nature and ecology*. SadhanaSansar. Ramprasad, R. ,*Ancient Indian wisdom: Timeless lessons for modern sustainability*. Earth.org.
- Waldauer, H., Zahka, W. J., & Pal, S. (1996). Kautilya'sArthashastra: A neglected precursor to classical economics. *Indian Economic Review, 31*(1), 101–108.

PAPER NAME: DATA SCIENCE
PAPER CODE: PG2 CC1014

Course Objectives:

- To equip students with some of the important data science techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

Course Outcomes:

- Students will acquire a strong foundation in statistics and econometrics to analyze business and economic data, apply statistical and econometric models for forecasting and hypothesis testing, and interpret empirical results for evidence-based managerial and policy decision-making.

Module - I

Unit 1. Probability Theory:- Meaning of probability; Different definitions of probability; Total probability theorem; Conditional probability; Compound probability; Independent events; Bayes' theorem on conditional probability; Random variable; Probability functions; Expectation and Variance of ,a random variable; Moments ; Binomial, Poisson, Normal and Exponential distributions; Joint distribution of two random variables(discrete).

Unit 2. Sampling Theory - Basic concept of sampling; Sampling and non-sampling errors; Practical methods of selecting random sample; Random and non-random sampling techniques; Sampling distributions (statement only); Sample size decisions.

Unit 3. Test of Hypotheses & Analysis of Variance - Basic concepts of hypothesis testing; Small sample and large sample parametric tests; Tests based on Z, t, Chi-square and F statistic; Confidence intervals; Non - parametric tests. Analysis of one-way classified data; Analysis of two way classified data with one observation per cell.

Module-II

Unit 4. Nature of Econometrics and Economic Data – What is Econometrics, Methodology of Econometrics, Necessity, Assumptions for estimation, Data for Econometrics Analysis,

Unit 5. Linear Regression Model- The Simple Linear Regression Model: Specification and Assumptions, OLS Estimation, Properties of OLS Regression Line, Properties of Estimation; The Multiple Linear Regression Model: Specification and Assumptions, , OLS Estimation, Properties of OLS Estimation, R2 and Adjusted R2; Heteroskedasticity & Autocorrelation – Definition, Consequences, Detection

Unit 6. Dummy Variable Regression Models - The nature of dummy variables, Simple Regression model with dummy variable, Interaction Dummy, Comparing two regressions.

Suggested Readings:

- Das, J. K., Statistics for Business Decisions, Academic Publishers.
- Gupta, S. c., Fundamentals of Statistics, Himalaya Publishing House
- Hanke, J. E., WiChern, D. W. and Reitsch, A. G., Business Forecasting, Prentice Hall of India
- Hooda, R. P., Statistics for Business and Economics, Macmillan.
- Johnson, R. A. and Wichern, D. W., Business Statistics, John Wiley and Sons
- Makridakis, S., Wheelwright, S. C. and Hyndman R. J., Forecasting Methods and Applications, John Wiley and Sons
- Sharma, J. K. , Business Statistics, Pearson Education
- Sounderpandian, J. and Aczel, A. D., Complete Business Statistics, Tata McGraw Hill
- Johnston, J: Econometrics Methods, McGraw-Hill Book Co., New York
- Maddala, G.S: Econometrics, McGraw-Hill Book Co., New York, 3rd Rd.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

Semester – II			
Course	Course Code	Course Title	Cr.
Core 5	PG2 CC2011 (400-499)	Managerial Economics and Macro Business Environment	4
Core 6	PG2 CC2012 (400-499)	Business Ethics and Corporate Social Responsibility	4
Core 7	PG2 CC2013 (400-499)	Financial Management	4
Core 8	PG2 CC2014 (400-499)	Quantitative Techniques in Business Decisions	4
GE	PG2 GE2021 (300-399)	Research Methodology and Application of AI	4
	Total		20

PAPER NAME: MANAGERIAL ECONOMICS & MACRO BUSINESS ENVIRONMENT
PAPER CODE: PG2 CC2011

Course Objectives:

- The Indian Knowledge System (IKS) provides learners with an understanding of India's rich intellectual heritage and its relevance to contemporary knowledge, ethical values, sustainable development, and holistic education.
- To acquaint students with the basic principles of managerial economics and macro business environment for developing the understanding of theory of the firm, markets and the macro environment in which a business firm operates.

Course Outcomes:

- Define various basic micro & macro-economic variables in the context of Management and to gain knowledge on economic laws governing Consumption, Production and Market.

Module - I

Unit 1. BhāratīyaArthaśāstra Tradition: Economic lessons from a wide array of śastric texts, including CāṇakyaSūtras, Nitiśastra, and Dharmaśāstra texts, as well as relevant sections from the Rāmayaṇa and Mahābhārata; KautilyaArthashastra on International trade, Labour Theory of Value, Wealth creation, Dharmic capitalism; Dharmanomics and its application in Saraswati-Sindhu civilization, Cholas, Pallavas, Pandyas, Vijayanagar; Buddhism and economics; DadabhaiNaoroji and drain theory; Ranade and economic development; Gandhian economics.

Unit 2. Nature and Scope of Managerial Economics: Relation of managerial economics with economic theory, Measuring and maximizing economic profit , Economic profit versus accounting profit, Maximizing the value of the firm, Equivalence of value maximization and profit maximization; Fundamental concepts affecting business decisions; The Framework of Managerial Economics.

Unit 3. Pricing and Market Structures: Market structure and managerial decision making; Classification of markets –Price Determination under Different Market Conditions: Perfect competition, Monopoly, Monopolistic competition and Oligopoly; Methods of price determination in practice –Mark up pricing, Limit pricing, Peak load pricing, Price discrimination; International price discrimination and dumping.

Module - II

Unit 4. Micro-Macroeconomic System: A critique of the Neo-classical theory of the firm – The Marginalist Controversy; Managerial theories of Baumol, Marris and Williamson; Analysis of product market, money market and labour market; Determination of National Income; Determination of equilibrium and comparative statics in the IS-LM framework.

Unit 5. Economic Reforms in India: Needs for economic reforms in 1991; Theoretical framework of Indian economic reforms; Problems of adjustment and transition during the reform. Major Reforms in India; Financial sector reforms; Industrial sector reforms.

Unit 6. Fiscal Policy in India and Foreign Trade Environment: Fiscal situation; financial repression, crowding out and economic growth; fiscal adjustment; Foreign direct investment, WTO, the Bretton Woods Institutions and India.

Suggested Readings:

- Damodaran, S.: Managerial Economics, Oxford University Press, New Delhi.
- Das, S.P.: Microeconomics for Business, Sage Publications.
- Dean, J.: Managerial Economics, PHI Learning Private Limited, Delhi.
- Keat, P.G., & Young, P.K.Y.: Managerial Economics – Economic Tools for Today's Decision Makers, Pearson Education.
- Koutsoyiannis, A.: Modern Microeconomics, Macmillan
- Mithani, D.M.: Managerial Economics – Theory and Applications, Himalaya Publishing House, New Delhi.
- Mote, V.L., Paul, S. & Gupta, G.S.: Managerial Economics – Concepts and Cases, Tata McGraw Hill Publishing Company Limited.
- Peterson, C.H., Lewis, W.C., & Jain, S.K.: Managerial Economics, Pearson Education, New Delhi
- Thomas, C.R., Maurice, S.C., Sarkar, S.: Managerial Economics, Tata McGraw Hill Publishing Co. Ltd, New Delhi
- Vohra, N.D.: Quantitative Techniques in Management, Tata McGraw Hill Publishing Company Limited, New Delhi.
- Dasgupta, A. K.,*A history of Indian economic thought*. Routledge.
- Balasubramanian, S.,*Dharmanomics: An indigenous approach to economic wisdom*. Bloomsbury Publishing.
- Balasubramanian, S.,*Kautilyanomics: For modern times*. Bloomsbury Publishing.
- BhartiyaShikshanMandal., *Introduction to Indian knowledge system: Concepts and applications*. BhartiyaShikshanMandal.
- Deodhar, S. and Balasubramanian, S.: The Pre-Kautilyan Period: a sustainable model through ancient economic ideas and practices, EHES Working Paper | No. 199 | November 2020.
- Kapoor, K., & Singh, A, *Indian knowledge systems: Education, research and innovation*. BhartiyaShikshanMandal.
- Chaturvedi, A. ,*Indian knowledge systems: Perspectives and practices*. Sage Publications India.
- Jadon, S., Saxena, V., & Jadon, A. (2025). From Gurukul to global: Indian knowledge systems shaping NEP 2020. *International Journal of Innovations in Science, Engineering and Management*, 4(3), 153–160.
- Srivastava, M. *The Vedic perspective on nature and ecology*. SadhanaSansar. Ramprasad, R. ,*Ancient Indian wisdom: Timeless lessons for modern sustainability*. Earth.org.
- Waldauer, H., Zahka, W. J., & Pal, S. (1996). Kautilya'sArthashastra: A neglected precursor to classical economics. *Indian Economic Review, 31*(1), 101–108.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: BUSINESS ETHICS & CORPORATE SOCIAL RESPONSIBILITY
PAPER CODE: PG2 CC2012

Course Objectives:

- The Indian Knowledge System (IKS) provides learners with an understanding of India's rich intellectual heritage and its relevance to contemporary knowledge, ethical values, sustainable development, and holistic education.
- To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

Course Outcomes:

- Students learn to identify moral issues, apply governance frameworks, and balance profit goals with societal duties and also it will help to build a good human being.

Module -I

Unit 1. Application of Indian Knowledge System in Business and CSR: Vedic Foundations, Righteous duty as the basis of management and ethical conduct. Key virtues: Truth, Austerity, and Service. Concept of leadership in the Rigveda, Vedic model for ethical business: harmony, sustainability, and holistic management. Role of dharma in leadership. Upanishadic Insights and Ethical values, Decision making and governance. Evolution of entrepreneurship in India; entrepreneurial traits from Indian philosophy; ethical business practices and value-based entrepreneurship; Human responsibility and environment; Ancient Indian wisdom- The Vedic Perspective on Nature and Ecology, Eco-swaraj; Practical Applications in Ancient Times- Vedic Agriculture, Water Conservation, interdependence and synergy among the foundational elements of soil, air, water, energy and space

Unit 2. : Concept of Business Ethics: The nature of business ethics; the relationship between business ethics, corporate governance and ethical leadership; Kohlberg's six stages of moral development; level s of ethical analysis; concept of corporate integrity; the teleological approach; the deontological approach; the virtue ethics approach; the systems development approach; universalism versus ethical relativism.

Unit 3.Business Ethics as a Strategic Response: Strategic vision, corporate philosophy and the concept of enterprise strategy; stakeholder theory and the "stakeholder" inclusive organization; stakeholder mapping; ethical leadership; Ethical dilemma versus ethical issue; characteristics of ethical dilemmas; the dilemma resolution process; common ethical dilemmas in different business areas-finance, marketing, HRM and international business.

Module-II

Unit 4.Corporate Social Responsibility: Definitions, Principles: sustainability, accountability and transparency; Agency theory and Stakeholder theory of Business; Business and the society; Various concepts and relevant issues- Environment, society and governance (ESG); Triple-Bottom-Line (TBL).

Unit 5.Corporate Governance: Concept and importance; International scenario; Indian scenario—reports of various committees.

Unit 6. Reporting Standards and Performance Indicators: Sustainability /CSR/ ESG reporting framework and standards (GRI, OECD, Global Compact, AA1000, ISO26000); Reporting requirement in India. Sustainability/CSR performance indicators as per various standards; Disclosures and Measurement of Transparency; Dow Jones Sustainability Index / FTSE4GOOD Index.

Suggested Readings:

- Boatright, J. R., Ethics and the Conduct of Business, Pearson Education.
- Crane, A. And Matten, D. Business Ethics; Oxford University Press.
- Fernando, A.C., Business Ethics: An Indian Perspective Pearson Education.
- Petrick, J.A and Quinn, J.F., Management Ethics: Integrity at Work, Response Books.
- Trevino, L.K. and Nelson, K.A. Managing Business Ethics; John Wiley and Sons
- Velasquez, M. G., Business Ethics: Concepts and Cases, Prentice Hall of India.
- Werther, W. and Chandler, D. Strategic Corporate Social Responsibility; Sage South Asia Edition.
- Philip Kotler, Corporate Social Responsibility, Nancy Lee, John Wiley & Sons Inc. 2005 ISBN 0-471-47611-0
- Daniel Esty, Andrew Winston, Green to Gold, John Wiley & Sons Inc. 2006 ISBN 9780-470-39374-1
- C.K. Prahalad, The Fortune at the Bottom of the Pyramid, Wharton School Publishing, 2005
- Sanjay K Agarwal, Corporate Social Responsibility in India, SAGE Publications Pvt. Ltd.
- Huzaifa Khorakiwala, Vijay Kapur and Enakshi Sengupta, Essentials in Corporate Social Responsibility, Wockhardt Foundation.
- Dasgupta, A. K..*A history of Indian economic thought*. Routledge.
- Balasubramanian, S.*Dharmanomics: An indigenous approach to economic wisdom*. Bloomsbury Publishing.
- Balasubramanian, S.,*Kautilyanomics: For modern times*. Bloomsbury Publishing.
- BhartiyaShikshanMandal., *Introduction to Indian knowledge system: Concepts and applications*. BhartiyaShikshanMandal.
- Deodhar, S. and Balasubramanian, S.: The Pre-Kautilyan Period: a sustainable model through ancient economic ideas and practices, EHES Working Paper | No. 199 | November 2020.
- Kapoor, K., & Singh, A, *Indian knowledge systems: Education, research and innovation*. BhartiyaShikshanMandal.
- Chaturvedi, A. , *Indian knowledge systems: Perspectives and practices*. Sage Publications India.
- Jadon, S., Saxena, V., & Jadon, A. (2025). From Gurukul to global: Indian knowledge systems shaping NEP 2020. *International Journal of Innovations in Science, Engineering and Management, 4*(3), 153–160.
- Srivastava, M. *The Vedic perspective on nature and ecology*. SadhanaSansar. Ramprasad, R. , *Ancient Indian wisdom: Timeless lessons for modern sustainability*. Earth.org.
- Waldauer, H., Zahka, W. J., & Pal, S. (1996). Kautilya'sArthashastra: A neglected precursor to classical economics. *Indian Economic Review, 31*(1), 101–108.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: FINANCIAL MANAGEMENT
PAPER CODE: PG2 CC2013

Course Objectives:

- To familiarize the students with the principles and practice of financial management.

Course Outcomes:

- The course will enable students to master investment, financing, and dividend decisions and it will help them to evaluate long-term projects using capital budgeting, analyze the cost of capital and capital structures, and manage short-term working capital.

Module - I

Unit 1. Introduction to Financial Management: Definition, Scope and Objective. Decisions in Financial Management.

Unit 2. Source of Finance and Cost of Capital: Introduction – long term and short term financial requirements, equity shares, preference shares, internal finance, loan finance; Definition, Relevance, Measurement of Specific costs of capital and Weighted Average Cost of Capital, Marginal Cost of Capital.

Unit 3. Capital Budgeting Techniques: Capital Budgeting under certainty condition, Capital Budgeting Practices in India.

Module-II

Unit 4. Capital Structure and Leverage: Concept of capital structure, various models, Determinants of capital structure; Measurement of leverages, effects of operating and financial leverage on profit, analyzing alternate financial plans, combined financial and operating leverage. Financial Leverage and Shareholders risk.

Unit 5. Dividend Policy: Concept of dividend policy, various dividend models.

Unit 6. Management of Working Capital: Management of major components of working capital, working capital financing policies.

Suggested Readings:

- Bhattacharyya, Hrishikesh: Working Capital Management Strategies and Techniques, Prentice Hall, New Delhi.
- Bhalla V. K.: Financial Management, Anmol Publication.
- Brealey, Ricard A and Steward C. Myers: Principles of Corporate Finance, Tata McGraw Hill, New Delhi.
- Chandra Prasanna: Financial Management, Tata McGraw Hill, New Delhi.
- Khan M. Y. and Jain P.K. :Financial Management, Tata McGraw Hill, New Delhi.
- Levy and Sarnat: Capital Investment and Financial Decisions. Prentice Hall.
- Pandey I.M.: Finnacial Management, Vikas Publishing House, New Delhi.
- Van Horn J. C.: Financial Management and Policy, Prentice Hall, New Delhi.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: QUANTITATIVE TECHNIQUES IN BUSINESS DECISIONS
PAPER CODE: PG2 CC2014

Course Objectives:

- This paper aims at acquainting the students with quantitative techniques that play an important role in managerial decision-making.

Course Outcomes:

- Students focus on building data analysis, optimization, and problem-solving skills. Students learn to apply statistical methods, formulate linear programming models, and evaluate project schedules.

Module - I

Unit 1. Linear Programming Problem: Linear programming problem formulation; Graphical solution; Simplex method; Sensitivity analysis; Duality.

Unit 2. Transportation and Assignment Problems: Mathematical representation, Methods of solving initial basic feasible solution; Testing optimality; Variations in transportation problem; **Assignment Problems:** its concept and algorithm; Solution of Assignment problem, Variations of assignment problems.

Unit 3. Replacement Theory: Basic concept; Replacement policy with and without change in money value; Replacement of items that deteriorate with time; Impact of maintenance cost in replacement; Limitations of replacement.

Module-II

Unit 4. Queuing Theory: Concept of queuing system and model; Characteristics of queuing model; Models with Poisson arrival and services rates, Single server with infinite and finite population.

Unit 5. Simulation: Basic concept; Elements of simulation process; Advantages and limitations of simulations; Application of simulation in different fields.

Unit 6. Project Management & Network Analysis: PERT and CPM; Introduction, Basic differences, Phases of Project Management, PERT and CPM Network components and precedence Relationships. Analysis of one-way classified data; Analysis of two way classified data with one observation per cell; Network diagram; Time estimates for activity; Determination of floats; Critical Path Method; Program Evaluation and Review Technique; Project crashing, scheduling and levelling.

Suggested Readings:

- Taha, H.A.: Operations Research – An Introduction, Prentice Hall of India Pvt. Ltd., New Delhi
- Swarup, I.K., Gupta, P.K., Mohan, M.: Operations Research, Sultan Chand & Sons, New Delhi.
  Vohra, N.D.: Quantitative Technique in Management, Tata McGraw Hill Publishing Co. Ltd., New Delhi
- Sharma, J.K.: Operations Research – Theory and Applications, Macmillan, New Delhi.
- Kapoor, V.K. and Kapoor, S.: Operations Research – Techniques for Management, Sultan Chand & Sons, New Delhi.

PAPER NAME: RESEARCH METHODOLOGY AND APPLICATION OF AI
PAPER CODE: PG2 GE2021

Course Objectives:

- To provide basic knowledge about the different research methodologies and to enable the students to implement the same in their business research.

Course Outcomes:

- Students will be able to master research foundations, apply machine learning for data analysis, and evaluate ethical implications.

Module - I

Unit 1.Introduction: Meaning and objective of business research; Types of research; Importance of research in business decision making; ethics in business research; Broad problem area; Problems definition; Literature survey ; Artificial Intelligence tools and its applications in research methodology; Identification of research gap; Problem formulation; Hypothesis formulation; drafting research proposal

Unit 2. Research Design: Types of research; Descriptive research, Causal research and exploratory research; Experimental design; qualitative and quantitative research cross; sectional and longitudinal research.

Unit 3. Scaling techniques and questionnaire design: Types of scale; rating scale; ranking scales' scales for stimuli; scales for respondents; scales for both stimuli and respondents: Reliability and validity test; Questionnaire construction.

Module - II

Unit 4. Sampling design and data collection: Selection of random sample; review of sampling techniques; sampling distribution (statement only); sample size decisions; field work; Root function, Sine wave and cosine wave in social science research.

Unit 5. Factor analysis: Meaning and concept, Objectives and importance, Principal Component; Analysis (PCA) and its distinction from Factor Analysis; Assumptions of Factor Analysis; Correlation Matrix; Eigen values; Orthogonal Rotation; Reliability and Validity.

Unit 6. Data preparation and presentation & Report Writing: Coding, editing and data entry; tabulation of data; diagrammatic representation of data, report writing.

Suggested Readings:

- Kothari, C. R., Research Methodology, New Age International Ltd.
- Das, J. K., Statistics for Business Decisions, Academic Publishers
- Nargundkar, R. Marketing Research - Text And Cases, Magraw Hill
- Bryson, Alan, Business Research Methods; OUP
- Zikmund and Adhikari, Business Research Methods, Cengage

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

Only Coursework Syllabus for Ist and IInd Semester (1 Year M.Com. Programmme) and IIIrd and IVth Semester (2 years M.Com. Programmme)

Course Type	Code & Level	Course Title	Cr.
Major	PG2 CC3011 (500-599)	Corporate Reporting - I/ Sustainability Reporting	4
Major	PG2 CC3012 (500-599)	Financial Market and Institutions/Strategic Financial Management	4
Major	PG2CC3013 (500-599)	Financial Derivatives/ International Trade	4
Major	PG2 CC3014 (500-599)	Corporate Taxation / Corporate Laws	4
Major	PG2 CC3015 (500-599)	Internship I/MOOCs/ Dissertation I	4
	Total		20

PAPER NAME: CORPORATE REPORTING - I
PAPER CODE: PG2 CC3011

Course Objectives:

- To provide information to the investors, creditors and other users in making rational investment, credit and other similar decision and also to provide information about an enterprise financial performance during a period.

Course Outcomes:

- Students will develop the ability to prepare, analyze, and interpret corporate financial statements in accordance with accounting standards and regulatory requirements for effective financial reporting

Module-I

Unit 1.Financial Reporting: Concept of Financial Reporting; Objectives and Requirement of Financial Reports; Users in Financial Reporting; Qualitative Characteristics of Financial Reporting Information Significance of Company Annual Report; Benefits of Financial Reporting; Disclosure Requirements; Financial Reporting Practices in India.

Unit 2. Inflation Accounting: Introduction, limitations of conventional accounting, Current Purchasing Power, Current Cost Accounting, Indian Practices, problems on Inflation accounting

Unit 3. Environment Accounting: Environmental Hazards, meaning of environment accounting, advantages and problems of environment accounting, environmental disclosure practices in India, Environment audit, objects of environment audit and process of environment audit.

Module-II

Unit 4.Amalgamation of Firms: Introduction- purchase consideration.

Unit 5.Amalgamation of Companies: Introduction – Forms – Causes – Types – Method of accounting.

Unit 6.Holding Company: Introduction – Subsidiary Company – Consolidation of Financial Statements – Minority Interest –Pre – acquisition Profit/Loss.

Suggested Readings:

- ICAI, Compendium of Accounting Standards.
- Ghosh, T.P., Accounting Standards and Corporate Accounting Practices, Taxmann publication.
- Agarwal, S., Guide to Accounting Standards, Snowwhite Publication Pvt. Ltd.
- Rawat, D.S., Students' Guide to Accounting Standards, Taxmann publication.
- Ghosh, T.P., Economic Value Added: A Tool for Business Planning,ICWAI Publication.
- Das Gupta, N., Human Resource Accounting, Sultan Chand & Sons.
- Koley, M.K., Human Resource Accounting, ICWAI Publication, Kolkata.
- Rao, D. P., Human Resource Accounting, Inter-India Publications, New Delhi.
- Dutta, U.K., "Environmental Accounting and Disclosure: An Overview" in Pramanik,
- A.K.(ed.), Environmental Accounting and Reporting, Deep & Deep Publications Pvt. Ltd..
- Gray, R.H. et. al., Accounting for the Environment, Paul Chapman Publishing, London.
- Das Gupta, N., Environmental Accounting, Wheeler Publishing, New Delhi.
- Gupta, R., Inflation Accounting, Tata McGraw Hill.

PAPER NAME: SUSTAINABILITY REPORTING

PAPER CODE: PG2 CC3011

Course Objectives:

- To provide information to gain insights into the step-by-step process of writing a sustainability report and to evaluate industrial processes based on the interconnections among economic, environmental, and social activities

Course Outcomes:

- Students will understand the principles and frameworks of sustainability reporting and evaluate environmental, social, and governance (ESG) performance for responsible corporate decision-making.

Module-I

Unit 1. Investigate the framework for sustainability reporting outlined by global reporting initiatives (GRI); Analyse universal, sector, and topic standards given by GRI

Unit 2. Develop sustainability reporting of your institute; Examine and report the sustainability of your residential society or residential area around your College

Unit 3. Compare and contrast sustainability reporting of the market in your neighbourhood and the selected mining industry

Module-II

Unit 4. Analyze the potential and limitations of certified tools and software recommended by the GRI for sustainability reporting

Unit 5. Examine and evaluate sustainability reports available on different sectors and topics worldwide and give appropriate recommendations, if any

Unit 6. Field survey of a waste treatment facility in your city, assess their sustainability and give recommendations if required

Suggested readings:

• Bini, L. and Bellucci, M., 2020. Integrated Sustainability Reporting: Linking Environmental and Social Information to Value Creation Processes. Springer.
• A Short-Introduction to GRI Standards. https://www.globalreporting.org/media/wtaf14tw/a-short-introduction-to-the-gristandards.pdf
• Evaluating National Policies on Corporate Sustainability Reporting https://wedocs.unep.org/handle/20.500.11822/9435
• Gutterman, A.S., 2021. Sustainability Reporting and Communications. Business Expert Press.
• Sustainability Reporting in the Financial Sector: A Governmental Approach https://wedocs.unep.org/handle/20.500.11822/17375
• United Nations Environment Program (UNEP), 2015. Raising the bar: Advancing environmental disclosure in sustainability reporting. Suggested readings
• Greiling, D., Traxler, A.A. and Stötzer, S., 2015. Sustainability reporting in the Austrian, German and Swiss public sector. International Journal of Public Sector Management.
• https://www.globalreporting.org/reporting-support/reporting-tools/certified-software-andtools/

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: FINANCIAL MARKET AND INSTITUTIONS
PAPER CODE: PG2 CC3012

Course Objectives:

- To equip the students with an understanding of the financial system, its constituents and the principles on which it operates, inter linkages and regulatory concerns.

Course Outcomes:

- Students will acquire comprehensive knowledge of financial markets, instruments, and institutions and evaluate their role in mobilizing savings, investment, and economic development.

Module - I

Unit 1. Overview of Indian Financial System: Structure of financial system – money and capital markets.; Financial Regulators; SEBI, IRDA, PFRDA, NHB.

Unit 2. Reserve Bank of India: Organization of RBI; Functions of RBI: Traditional and Promotional; Balance Sheet of the Issue and Banking department of RBI; Monetary policy of the RBI – quantitative and qualitative measures of credit control.

Unit 3. Commercial Banks: Definition, classification and functions of commercial banks; Balance sheet of a commercial bank; Theories of commercial bank liquidity; Credit creation of commercial banks; Growth and structure of commercial banks in India; Reform of the banking sector in India; Prudential norms; Universal banking.

Module - II

Unit 4. Money Market: Meaning, constituents and functions of money market; Types and instruments of money market: Call money market, money market mutual funds, treasury bill market, commercial bill market, commercial papers, repo market and certificates of deposits, Role of DFHI in money market.

Unit 5. Capital Market: New Issue market, Government securities market, Industrial securities market, Commodities market, major stock exchanges, various regulatory bodies, Depository services; Relevant legislations and regulations and Recent reforms.

Unit 6. Financial Services: Fee based and fund based services; Credit rating, factoring and forfaiting, Merchant banking, Hedge funds, Venture capital; Lease financing, Asset securitization and Reverse mortgage, Real estate housing finance services; Entrepreneurial Finance.

Suggested Readings:

- Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill Publishing Co. Ltd., New Delhi
- Pathak, B.V.: Indian Financial System, Pearson Education, New Delhi
- Khan, M.Y.: Indian Financial System, Tata McGraw Hill Publishing Co. Ltd., New Delhi
- Varshney, P.N. and Mittal, D.K.: Indian Financial System, Sultan Chand & Sons, New Delhi.
- Gupta, S.B.: Monetary Economics – Institutions, Theory and Policy, Sultan Chand & Sons, New Delhi.
- Mishkin, F. S. and Eakins, S.G.: Financial Markets and Institutions, Pearson Education, New Delhi
  Reserve Bank of India: RBI Bulletin and Report on Currency & Finance; Different issues.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: STRATEGIC FINANCIAL MANAGEMENT
PAPER CODE: PG2 CC3012

Course Objectives:

- To make students understand various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies.

Course Outcomes:

- Students will apply advanced financial management techniques to strategic investment, financing, dividend, and risk management decisions for maximizing firm value.

Module - I

Unit 1. Introduction – Concepts and Importance of Strategic Financial Management, Strategic Financial Decision Making, Financial Policy and Strategic Management.

Unit 2. Strategic Investment Decision: Investment Decision under Risk and Uncertainty: Risk Adjusted Discount Rate, Certainty Equivalent Coefficient, Sensitivity Analysis, and Scenario Analysis. High Technology Investment, Real Option and Application of Portfolio Model and Choice of Investment.

Unit 3. Strategic Financing Decision: Capital Structure- Stakeholder Theory of Capital Structure, Capital Structure and Competitive Strategy, Capital Market vis-à-vis Capital Structure, Hybrid financing; Asset-backed Financing - Lease Financing and Venture Capital

Module - II

Unit 4. Dividend Decision and Corporate Strategy: Dividend Policy; Share re-purchase, share split and Bonus Share, Working Capital Management Decisions: Operating Cycle and its relevance, Receivables Management, Inventory Management, Cash Management – Baumol's Model, Beranek Model and Miller – Orr Model.

Unit 5. Working Capital Management Decision.

Unit 6. Mergers and Financial Restructuring: Mergers and Acquisitions, Legal Procedure of Merger, Benefits and Costs of Merger, Determination of Swap Ratio, Evaluation of Merger Proposal.

Suggested Readings:

- Chandra Prasanna: Financial Management, Tata McGraw Hill, New Delhi.
- Khan M. Y. and Jain P.K. :Financial Management, Tata McGraw Hill, New Delhi.
- Levy and Sarnat: Capital Investment and Financial Decisions. Prentice Hall.
- Pandey I.M.: Finnacial Management, Vikas Publishing House, New Delhi.
- Brigham & Houston: Fundamentals Financial Management, Thomson, New York
- Grinblatt& Titman: Financial Markets & Corporate Strategy, Tata McGraw Hill, New York.
- Ogden Joseph et al: Advanced Corporate Finance: Pearson, New Delhi.
- Pike & Neale: Corporate Finance and Investment, Prentice Hall India, New Delhi
- Weston, Chung & Hoag: Mergers, Restructuring & Corporate Control, PHI, New Delhi.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: FINANCIAL DERIVATIVES
PAPER CODE: PG2CC3013

Course Objectives:

- The objective of this course is to provide analytical knowledge to understand complex financial Derivatives and also impart knowledge on advance skills for pricing and formulating trading strategies using Derivative products

Course Outcomes:

- Students will understand derivative instruments and apply futures, options, swaps, and other hedging techniques to manage financial risks in dynamic markets.

Module - I

Unit 1: Introduction to Derivatives
Concept of derivatives, Types of derivatives, Features of financial derivatives, Historical Background, Importance of derivatives, Market Players, Operation of derivative market.

Unit 2: Forwards
Concept of forwards, Pay-off of forwards, Measurement of interest rates, Pricing of forwards contract,

Unit 3: Futures
Concept of futures, Pay-off of futures, Margin accounting system in futures Pricing of futures contract, Hedging strategies with futures.

Module - II

Unit 4: Options-I
Concepts, features, types, terminology of options, Pricing of options

Unit 5: Options-II
Payoffs and trading strategies involving options, The Greek letters.

Unit 6: Swaps
Concepts, features, types, terminology of swaps, Pricing of swaps

Suggested Readings
Hull, J. C. and Basu, S., *Options, Futures and Other Derivatives Securities*, Pearson.
Dubofsky, D. et al., *Derivatives Valuation and Risk Management*, Oxford University Press.
Klob, R. W., *Futures, Options and Swaps*, Blackwell Publishing, Oxford.
Gupta, S. L., *Financial Derivatives*, PHI.
Vohra, N.D. and Bagri, B. R., *Futures and options*, Tata McGraw-Hill Publishing Company Ltd.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: INTERNATIONAL TRADE
PAPER CODE: PG2CC3013

Course Objectives:

- The objective of this course is to acquaint the students with structure and policy framework of India's foreign trade and investments.

Course Outcomes:

- Upon successful completion of this course, students will acquire a comprehensive understanding of international trade theories, trade policies, balance of payments, foreign exchange markets, exchange rate mechanisms, and international monetary systems. They will be able to critically analyse India's foreign trade and evaluate contemporary issues related to global trade and finance.

Module-I

Unit 1. Trade as an engine of growth: Inter-regional and international trade – Theory of Absolute Cost Advantage – Comparative Advantage theory – Haberler's Opportunity Cost theory – Heckscher Ohlin theorem – Leontief Paradox – Neo-technological trade theory- Kravis theory of Availability Intra-Industry Trade Models of Krugman- Neo -Heckscher -Ohlin Theory

Unit 2. Free Trade Vs Protection: Types of tariff and quota – Impact of tariff and quota under partial equilibrium analysis – Different non-tariff restrictions – Optimum tariff- economic integration - customs union- Partial and general equilibrium Analysis-Trade creation and Trade Diversion-Free trade areas, regional trade agreements.

Unit 3. Concept of BOT and BOP: Equilibrium and disequilibrium in the BOP – Measures to correct deficit in the BOP – Devaluation and Depreciation – Importance of devaluation to foreign trade – Marshall-Lerner condition – J Curve effect – Absorption approach- foreign trade multiplier.

Module-II

Unit 4. Evolution of foreign exchange markets: Foreign Exchange rate determination: Mint Parity Theory, Purchasing Power parity theory, BOP Theory – Exchange rate systems – Fixed and Flexible exchange rates – Managed Floating systems – Nominal, Real and Effective exchange rate – Forward rate, Spot rate- Speculation and arbitrage, role of expectations, currency swaps, future and options – Foreign Exchange Risks – Hedging and Speculation – IMF and International Liquidity Management Indian Rupee and its fluctuations in international currency market.

Unit 5. Management of India's foreign trade: Direction and composition of foreign trade in India balance of payment (BOP) of India and BOP measures adopted before and after 1991-issues of current and capital account convertibility-flow of foreign capital in India- MNC, FDI, FII - foreign capital and sectoral and regional investment- recent measures of India on foreign capital

Unit 6. The International Monetary System: Past, Present, and Future.

Suggested Readings:

- Carbugh, R , J. (2019). International Economics. Noida, Uttar Pradesh: Cengage Learning.
- Chacholiadas, M. (1980). International Trade: Theory and Policy. New York City, United States: McGraw Hill Inc.
- Copeland, L. (2008). Exchange rates and International Finance.

- Dutt, R., &Sundaram. (2016). Indian Economy. Ghaziabad, New Delhi: S Chand & Co.
- Salvatore, D. (2006). International Economics. London, United Kingdom: MacMillan Press Ltd.
- Soderston, B., & Reed, G. (1994). International Economics. London, United Kingdom: MacMillan Press Ltd
- Salvatore, D. (2021). International Economics. Multivista Global Ltd, Chennai, India

PAPER NAME: CORPORATE TAXATION
PAPER CODE: PG2 CC3014

Course Objectives:

- To provide basic knowledge of Income Tax and it's planning to students in easily comprehensible manner to impart knowledge of principles and to enable the students to apply the same practically.

Course Outcomes:

- Students will gain practical knowledge of corporate tax laws, compute corporate tax liabilities, and apply tax planning strategies while ensuring statutory compliance.

Module - I

Unit 1. Taxation of Business Income: Computation of business income in case of Corporate and Partnership Firms with reference to relevant provisions under the Income Tax Act, Provision for MAT (Minimum Alternate Tax), Dividend Distribution Tax, Provision for Set off and Carry Forward of Accumulated Losses.

Unit 2. Corporate Tax Planning: Basic concepts-Tax Planning, Tax Avoidance, Tax Evasion and Tax Management, Tax planning considerations relating to- Forms and Nature of business, Sources of Fund and Management.

Unit 3. Investment Decisions: lease, retain or replace, make or buy, Capital Structure Decision, Restructuring of Businesses including Amalgamation, Demerger and Takeover. Tax planning with reference to management decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains, Owning or leasing of an asset; purchasing of assets by instalment system or Hire System;

Module - II

Unit 4. Purchasing of an asset: out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations. Concessions and incentives Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

Unit 5. Tax Planning with respect to specific expenses: Depreciation, Investment Allowance, Tea/ Coffee/Rubber Development Account, Scientific Research Expenditure, Patents and Copyrights, Preliminary Expenditure, Employers contribution to provident fund, superannuation fund, pension schemes, gratuity fund, Bonus or Commission to Employees, Insurance premium, expenditure for skill development, Interest on borrowed capital, Bad Debts.

Unit 6. Assessment Procedure: Returns of Income, Due dates of filing return, Assessment of Income, Penalties and Prosecution, Advance Payment of Tax, Provisions regarding TDS (Tax Deducted at Source), Refund of Tax, Interest, Appeals and Revisions, Settlement of cases.

Suggested Readings:

• Singhania, V.K. and Kapil, Direct Taxes, Taxmann Publications, New Delhi
• Ahuja and Gupta, Tax Planning, Bharat Publishers

• Income Tax Act, 1961 (Amended as per the recent Finance Act)

PAPER NAME: CORPORATE LAW
PAPER CODE: PG2 CC3014

Course Objectives:

- The objective of the course is to familiarize the students with the nature of legal regulatory environment of corporate enterprises in India.

Course Outcomes:

- Students will understand the legal framework governing companies and apply corporate laws relating to incorporation, governance, compliance, and business operations.

Module - I

Unit 1. Provisions of the Companies Act, 1956 and case law relating to Managerial remuneration, Accounts and audit. The Companies Amendment Act, 2000 (Corporate Governance Laws).

Unit 2. Industries (Development and Regulation) Act, 1951; Monopolies and Restrictive Trade Practices Act, 1969 (Relevant Provisions) and Competition Law.

Unit 3.SEBI Act, 1992 – Functions of SEBI. Powers of SEBI in relation to securities markets. Guidelines for Securities issues.

Module - II

Unit 4. Consumer Protection Act, 1986 – Objectives. Rights of consumers. Mechanism of Redressal of Consumer grievances; Environment Protection Act, 1986 – Objectives. Powers of the Central Government, Major Provisions.

Unit 5. Foreign Exchange Management Act (FEMA).

Unit 6. Emerging issues in Corporate Laws and Governance.

Suggested Readings:

- Mayson, French & Ryan, Company Law, 25th edn, 2009, Oxford University Press.
- Brenda Hannigan, Company Law, 2009 edn, LexisNexis, UK.
- Ramaiya A, Guide to Company Law, 2009 edn, Wadhwa Nagpur.
- The Institute of Company Secretaries of India, Company Law, Course Study Material, 2009
- Puliani Ravi & Mahesh Puliani, Manual of Companies Act & Corporate Laws including SEBI Rules, Regulations, Etc, Vol 1 & 2 2009 edn, Bharat Law House Pvt. Ltd, New Delhi.
- Jain D. K, Company Law Ready Reckoner, 2009 edn, Bharat Law House Pvt. Ltd, New Delhi.
- Bindal C. M, Mittal P. K, Frequently Asked Questions on Company Law (Problems & Solutions), 2006 edn, Bharat Law House Pvt. Ltd, New Delhi

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

Course	Course Code	Course Title	Cr.
Major	PG1 CC2011 (500-599)	Strategic Cost & Management Accounting / Corporate Reporting – II	4
Major	PG1 CC2012 (500-599)	Security Analysis and Portfolio Management / International Finance	4
Major	PG1 CC2013 (500-599)	Behavioural Finance / Applied Econometrics in Finance	4
Major	PG1 CC2014 (500-599)	GST / Principles and Practice of Taxation and Indian Tax System	4
Major	PG1 CC2015 (500-399)	Internship I/MOOCs/ Dissertation I	4
	Total		20

PAPER NAME: STRATEGIC COST & MANAGEMENT ACCOUNTING
PAPER CODE: PG1 CC2011

Course Objectives:

- To provide students the adequate knowledge of modern cost management techniques and to enable the students apply these techniques for managing a profitable and competitive enterprise.

Course Outcomes:

- Students will develop the ability to apply strategic cost management techniques and management accounting tools for planning, cost control, performance evaluation, and strategic business decision-making.

Module-I

Unit 1.Strategic Cost Management and Control: Conceptual Framework, Life Cycle Costing, Target Costing, Kaizen Costing, Business Process Re-engineering (BPR) and Benchmarking.

Unit 2.Activity Based Cost Management: Meaning, Stages in ABC, Activity Based Cost System Installation and Operation, Activity Based Cost Management, ABC – A Decision Making Tool.

Unit 3.Standard Costing and Variance Analysis: Introduction, Types of Standards, Setting up of Standards, Application of Standard Costing, Control through Variance Analysis, Computation of Variances, Reporting of Variances, Accounting Procedure for Standard Cost, Disposition of Variances.

Module-II

Unit 4.Transfer Pricing: Introduction, Objectives of Transfer Pricing System, Methods of Transfer Pricing, Conflict between a division and the company.

Unit 5.Strategic Planning and Management Accounting - Nature and Scope, Benefits and Pitfalls of Strategic Planning, Strategic Planning Process, Analysing Ongoing and Proposed Programmes – Value Chain Analysis, Performance Measurement Systems, Limitations of Financial Control Systems, Balanced Scorecard – concept, perspectives and importance, aligning the BSC to strategy, features of a good BSC, strategic analysis of operating income; Decision-making and Pricing strategies.

Unit 6.Lean Accounting and Responsibility Accounting: Value by Product, Value Stream, Value Flow, Pull Value, Focused Value Streams and Traceability of Overhead Costs, Value Stream Costing with Multiple Products, Value Stream Reporting and Performance Measurement; Responsibility Accounting.

Suggested Readings:

- Horngreen, C.T., Cost Accounting- A Managerial Emphasis, Prentice Hall of India.
- Maheshwari,S.N., Management Accounting and Financial Control, Mahavir Book Depot.
- Saxena V.K. &Vashist. C.D,Advanced Cost Management Accounting. Sultan Chand & Sons.
- Bhattacharya &Dearden, Accounting for Managerial Decisions. Prentice Hall of India.
- Daff Trevor, Cost and Management Accounting, Woodhead Faulkner.
- LalJawahar, Cost Accounting, Tata McGraw Hill.
- Prasad, N.K. & A.K., Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd.
- C. Drury: Management and Cost Accounting: Cengage Learning.
- Horngren, Foster and Datar, Cost accounting – A managerial emphasis.
- R.M. Kishore, Advanced Management Accounting, Taxmann Publications.
- R.N. Anthony and V.Govindarajan, Management Control Systems, Tata McGrawHill.
- R.S. Kaplan & A.A. Atkinson, Advanced Management Accounting PHI.
- R.W. Hilton, Managerial Accounting, Tata McGraw Hill.
- Don.R. Hansen and M.M. Mowen, Managerial Accounting, Cengage Learning B. Banerjee, Financial Policy and Management Accounting, PH

PAPER NAME: CORPORATE REPORTING - II
PAPER CODE: PG1 CC2011

Course Objectives:

- To provide information to the investors, creditors and other users in making rational investment, credit and other similar decision and also to provide information about an enterprise financial performance during a period.

Course Outcomes:

- Students will develop the ability to prepare, analyze, and interpret corporate financial statements in accordance with accounting standards and regulatory requirements for effective financial reporting

Module – I

Unit 1. Accounting for Impairment of Assets: Meaning and concept of impairment of assets; objectives and scope of impairment accounting; identification of impaired assets; indicators of impairment; recoverable amount; value in use and fair value less costs of disposal; Cash Generating Units (CGUs); recognition and measurement of impairment loss; reversal of impairment loss; impairment in case of discontinued operations; disclosure requirements.

Unit 2. Segment Reporting and Related Disclosures: Meaning, nature and objectives of Segment Reporting; need and importance of segment information; benefits and limitations of Segment Reporting; operating segments; identification of reportable segments; bases of segmentation; disclosure requirements for operating segments; geographical and business segments; inter-segment transactions; segment reporting practices in India.

Unit 3. Corporate Social Responsibility and Value Reporting: Concept and evolution of Corporate Social Responsibility; CSR and corporate reporting; CSR provisions under the Companies Act, 2013; CSR expenditure and disclosure; Social Accounting and Social Reporting; Human Resource Accounting and reporting; Value Added Statement; Corporate Value Reporting; Integrated Reporting, its concept and significance; relationship between financial and non-financial reporting.

Module – II

Unit 4. Valuation of Goodwill and Shares: Valuation of Goodwill: Meaning and nature of goodwill; factors affecting the value of goodwill; need for valuation of goodwill; methods of valuation including Average Profit Method, Super Profit Method, Capitalisation Method and Annuity Method. Valuation of Shares: Meaning and objectives of valuation of shares; factors affecting the value of shares; methods of valuation of equity shares including Net Asset Value Method, Yield Value Method and Fair Value Method; valuation of preference shares; practical problems relating to valuation of goodwill and shares.

Unit 5. Corporate Reporting under Indian Accounting Standards: Introduction to Indian Accounting Standards (Ind AS); objectives and significance of Ind AS; Ind AS and corporate financial reporting; convergence of Ind AS with IFRS; selected Ind AS relevant to Corporate Reporting; Ind AS 1: Presentation of Financial Statements; Ind AS 7: Statement of Cash Flows; Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors; Ind AS 10: Events after the Reporting Period; Ind AS 16: Property, Plant and Equipment; Ind AS 36: Impairment of Assets; Ind AS 110: Consolidated Financial Statements.

Unit 6. Liquidation and Investment Accounts: Liquidation of Companies: Meaning and types of liquidation; Statement of Affairs; Liquidator's Final Statement of Account; preferential payments; treatment of secured and unsecured creditors; calculation of liquidator's remuneration; distribution of surplus. Investment Accounts: Meaning and objectives; classification of investments; Cum-interest and Ex-interest transactions; valuation of investments; accounting treatment of income from investments; preparation of Investment Account.

Suggested Readings:

- ICAI,Compendium of Accounting Standards.
- Ghosh, T.P., Accounting Standards and Corporate Accounting Practices, Taxmann publication.
- Agarwal, S., Guide to Accounting Standards, Snowwhite Publication Pvt. Ltd.
- Rawat, D.S., Students' Guide to Accounting Standards, Taxmann publication.
- Ghosh, T.P., Economic Value Added: A Tool for Business Planning,ICWAI Publication.
- Das Gupta, N., Human Resource Accounting, Sultan Chand & Sons.
- Koley, M.K., Human Resource Accounting, ICWAI Publication, Kolkata.
- Rao, D. P., Human Resource Accounting, Inter-India Publications, New Delhi.
- Dutta, U.K., "Environmental Accounting and Disclosure: An Overview" in Pramanik,
- A.K.(ed.), Environmental Accounting and Reporting, Deep & Deep Publications Pvt. Ltd..
- Gray, R.H. et. al., Accounting for the Environment, Paul Chapman Publishing, London.
- Das Gupta, N., Environmental Accounting, Wheeler Publishing, New Delhi.
- Gupta, R., Inflation Accounting, Tata McGraw Hill.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
PAPER CODE: PG1 CC2012

Course Objectives:

- To equip the students with advanced analytical tools, models and financial theory necessary for making sound investment decisions and optimum portfolio choice as well as understanding the paradigms by which financial securities are valued.

Course Outcomes:

- Students will understand the valuation of securities and apply portfolio management techniques to construct efficient investment portfolios and manage investment risks.

Module - I

Unit 1.Introduction: Securities- concept, types and characteristics; Overview of securities market; Major stock exchanges of India and major international stock exchanges; Security market indicators and their construction; Investment- concept, types and processes.

Unit 2.Risk and Return: Risk and Return- concept, types and measurements, Derivatives and Risk Hedging – Risk Hedging with option, forwards, futures and swaps.

Unit 3.Security Market Analysis: Fundamental Analysis- concept, objectives and beliefs, framework- economic analysis, industry analysis, company analysis; Technical analysis - concept, Dow Theory, price analysis approaches and price-volume analysis, approaches to forecasting of individual stock performance.

Module - II

Unit 4. Efficient Market Hypothesis (EMH): Concept of perfect capital and efficient capital markets; Levels of market efficiency; Different empirical tests on weak form of efficient market hypothesis and semi-strong form of efficient market hypothesis; Behavioral Finance: A challenge to the efficient market hypothesis.

Unit 5.Portfolio Management & selection: Portfolio Construction- approaches in portfolio construction, determination of objectives; The Markowitz principles, The Single-Index Model, MultiIndex Models; Asset allocation.

Unit 6.Asset Pricing Theories: Capital Asset Pricing Model (CAPM) – concept, assumptions, CAPM with unlimited borrowing and lending at a risk-free rate, pricing of securities with CAPM; Arbitrage Pricing Theory.

Suggested Readings:

- Francis, J. C., Investment – Analysis and Management, Tata McGraw Hill.
- Fischer and Jordon, Security Analysis and Portfolio Management, Pearson Education.
- Sharpe, W.F. et al., Investments, PHI.
- Strong, R.A., Portfolio Management Handbook, Jaico Publishing House.
- Kahn,M.N., Technical Analysis, Pearson Education
- Chandra, P., Investment Analysis and Portfolio Management, Tata McGraw Hill.
- Bhalla, V. K., Investment Management, S Chand
- Panadian, P., Security Analysis and Portfolio Management, Vikas Publishing House

PAPER NAME: INTERNATIONAL FINANCE
PAPER CODE: PG1 CC2012

Course Objectives:

- The course aims to familiarize the students with the principles and practice of international finance.

Course Outcomes:

- Students will analyze international financial markets, foreign exchange operations, and multinational financial decisions to address global financial management issues.

Module – I

Unit 1. International Financial Environment: Evolution of International Monetary System, Bimetallism, Gold Standard, Bretton Woods System, Flexible Exchange Rate Regime and Current Exchange Rate Arrangements. Globalization and Multinational Enterprise. Issues in international finance.

Unit 2. Foreign Exchange Markets: Spot Markets, Spot Rate Quotations, Trading in Spot Markets, Cross Exchange Rates. Forward Markets: Concept of Forward Rates, Long and Short Forward Positions, Forward Premium and Discounts.

Unit 3. Exchange Rate Determination: Arbitrage, Hedging and Speculation. Factors affecting Exchange Rate, Relative Inflation Rate, Relative Interest Rate, Relative Income Levels, Government Controls, expectations, etc. Theories of Exchange Rate (Purchasing Power Parity, Interest Rate Parity and Fisher's Effect).

Module – II

Unit 4. International Financial Markets: Foreign Portfolio Investment, International Bond and Equity market, GDR, ADR. International Financial Instruments, Foreign Bonds, Eurobonds and Global Bonds. Floating rate Notes, Zero coupon Bonds.

Unit 5. Foreign Exchange Risk Management: Types of risk exposure - Transaction exposure, Economic exposure and Translation exposure, Measurement of risk exposure. Management of currency risk using currency forwards and futures, currency options and currency swaps. Interest Rate Risk and its management.

Unit 6. International Capital Budgeting: Cross border investment decision: Types and issues, Greenfield investment vs. cross border M&As. Estimation of cash flows from cross border investment projects. Risks in cross border investment decision-currency risk, political risk, country risk, inflation risk etc. Valuation techniques by incorporating risk and other factors.

Suggested Readings:

- Agnihotri, A. International Financial Management, India: Vikas Publications.
- Apte, P. G. (2017). Multinational Financial Management. Delhi, India: Tata McGraw- Hill.
- Eun, C. S., & Resnick, B. G. (2017). International Financial Management. Delhi, India: Tata McGraw-Hill.
- Madura, J. (2021). International Financial Management. Boston, United States: Cengage Learning.
- Levi, M. D. (2009). International Finance. New York, United States: Taylor and Francis Ltd.
- Shapiro, A. C. (2019). Multinational Financial Management. West Sussex, United Kingdom: John Wiley.
- Sharan, V. (2012). International Financial Management (6th ed.). Delhi, India: PHI Learning.

PAPER NAME: BEHAVIOURAL FINANCE
PAPER CODE: PG1 CC2013

Course Objectives:

- To introduce the students the role of human behaviour in financial decision making. It aims to provide a comprehensive view of the psychological foundations and their applications to Corporate Finance and understanding Investor Behaviour.

Course Outcomes:

- Students will understand the influence of psychological and behavioural factors on financial decision-making and evaluate their impact on investment and market behaviour.

Module - I

Unit 1: Foundation of Finance: Expected Utility Theory, Asset Pricing, Market Efficiency and Agency Relationship;

Unit 2: Standard Finance vs. Behavioural Finance; History of Behavioural Finance;

Unit 3: Prospect Theory; Framing; Mental Accounting; Challenges to Market Efficiency, Case Studies.

Module - II

Unit 4: Concept of Behavioural Biases; Categorization of Behavioural Biases; Cognitive Biases; Emotional Biases.

Unit 5: Behavioural Explanations for anomalies; Do behavioural factors explain stock market puzzles? Rational Managers and Irrational Investors.

Unit 6: Behavioural Corporate Finance and Managerial Decision-Making; Nudges.

Suggested Readings:

- Ackert, A and Deaves,R., *Behavioral Finance: Psychology, Decision-Making, and Markets*,Cengage Learning
- Andrei Shleifer.*Inefficient Markets: An Introduction to Behavioral Finance*, Oxford University Press
- Daniel Kahneman. *Thinking, Fast and Slow*, Penguin Books
- Andrew W. Lo.,*Adaptive Markets: Financial Evolution at the Speed of Thought*, Princeton University Press
- Sujata Kapoor and Jaya MamtaProsad, *Behavioural Finance*, Sage
- William Forbes,*Behavioural Finance*, Wiley

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: APPLIED ECONOMETRICS IN FINANCE
PAPER CODE: PG1 CC2013

Course Objectives:
The development of quantitative methods in finance 1s quite recent and has been paralleled by the fast expansion of financial markets and increasing variety of financial products. Given the importance of quantitative analysis in finance, this course develops students' ability to quantify and evaluate finance theories using actual examples of empirical finance.

Course Outcomes:

- Students will apply econometric models and statistical techniques to analyze financial data, forecast economic and financial variables, and support evidence-based financial decision-making.

Module - II

Unit 1. Univariate Time-series Models: Introduction to stationary processes, auto covariance functions, autocorrelation and _ partial autocorrelation, autoregressive and moving average models, conditions for stationary and invertible process, Box-Jenkins approach, forecasting.

Unit 2. Multivariate and Multiple Equation Models: Motivation for multivariate model, Autoregressive Distributive Lag Models, Simultaneity and motivation for Vector autoregressive (VAR) models, Testing for order of VAR models, Block significance and tests for causality including Granger causality, Forecasting, Impulse response function, Variance decomposition.

Unit 3. Modeling Non-Stationary Time-series processes: Deterministic and stochastic trends, Integrated process and random walk, random walk with drift, Unit root and tests for unit root- Dickey-Fuller and Augmented Dickey Fuller tests, Phillips-Perron Test and KPSS test, Unit Roots and Structural Breaks, Unit roots in regression residuals and spurious regression, Cointegration and its testing using Engel-Granger method, Lead-lag and Long Run relationships, Characteristic Root, Rank and Cointegration, Testing for and estimating cointegrating systems using the Johansen method based on VARs, Vector Error Correction Models.

Module - II

Unit 4. Modeling volatility clustering: Volatility-Meaning and measurement, Volatility clustering, Econometric models of volatility, Conditional heterscedasticity in ARMA models, Estimation and Testing for ARCH and GARCH models for volatility clustering in economic time-series, multivariate regression models and conditional heterscedasticity, Asymmetric GARCH models-GJR model and EGARCH.

Unit 5. Static Panel Data Models: Introduction to Panel Data; Pooled Repeated Cross-Section Model; Within and Between Estimators; One-Way Fixed Effects Model; Fixed Effects Model using Least Squares Dummy Variable (LSDV) Approach; First Difference Estimator; Random Effects Model; Time Fixed Effects; Tests of Hypothesis for Pooled or Fixed Effects Model; Breusch–Pagan Lagrange Multiplier (LM) Test for Pooled vs. Random Effects Models; Hausman Test for Fixed vs. Random Effects Models.

Unit 6. 6. Dynamic Panel Data Models: Introduction to Dynamic Panel Data Models; Arellano and Bond Estimator; Arellano and Bover Estimator; Blundell and Bond System GMM Estimator

Suggested Readings:

- Baltagi, Badi. Econometric Analysis of Panel Data, 5th Edtion, Wiley, 2013.
- Brooks, C., /ntroductory Econometrics for Finance, 3rd Edition, Cambridge University Press, 2014.

- Hamilton, J. D., Time Series Analysis, Princeton University Press, 1994.
- Pesaran, H.M. Time Series and Panel Data Econometrics, Oxford University Press, 2015

In each of the topics, examples from financial economics and macroeconomics will be discussed based on recent journal articles and working papers and the reading material will be shared with the students by the course instructor.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: GST

PAPER CODE: PG1 CC2014

Course Objectives:

- To provide basic knowledge of indirect tax and provisions of GST, the important legislation dealing with indirect tax system in India and to enable the students to apply the same practically.

Course Outcomes:

- Students will acquire practical knowledge of the Goods and Services Tax (GST), including its legal provisions, compliance procedures, return filing, and its impact on businesses.

Module - I

Unit 1. Goods and Services Tax (GST): Introduction, Meaning, need, dual GST Model, GST network and its functions, GST Council – Functions; GST Registration under GST, Supply under GST, Exemption, Place of Supply.

Unit 2. Time and Value of Supply: Introduction, Relevant definitions, Time of supply of Goods, Time of supply of Services, Value of supply of Goods, Value of supply of services.

Unit 3. Payment of GST: Computation of Tax Liability and payment of Tax, interest on delay payment of tax.

Module - II

Unit 4. Returns under GST: Furnishing of returns, Revision of returns, Penalty, Late Fees

Unit 5. Valuation and Assessment Procedure under GST: Tax invoice, credit and debit notes, accounts and records, period for retention of accounts; assessment – self – assessment, final assessment, re-assessment, provisional assessment, best judgement assessment, audit under GST – types of audit; Offences and penalties, arrest, procedures, demand and adjudication, recovery of tax, appeals and revisions.

Unit 6. GST Procedure & Customs Duty: GST Input Tax Credit mechanism, GST Returns, GST Audit & Assessment, Customs Tariff, Valuation procedure for Imported and Exported Goods, Procedure of Import & Export and Customs Procedure.

Suggested Readings:

- The Central Goods and Services Tax, 2017 (Bare Act)
- The Integrated Goods and Services Tax, 2017 (Bare Act)
- The Union Territory Goods and Services Tax, 2017 (Bare Act)
- The Goods and Services Tax (Compensation to States), 2017(Bare Act)
- Indirect Taxes: Law and Practice, V.S.Datey, Taxmann.
- The Constitution (One hundred and First Amendment) Act, 2016.
- GST Ready Reckoner, V.S. Datey, Taxmann.
- All about GST, V.S. Datey, Taxmann.
- Basics GST, Nitya Tax Associates, Taxmann.

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: PRINCIPLES AND PRACTICE OF TAXATION AND INDIAN TAX SYSTEM

PAPER CODE: PG1 CC2014

Course Objectives:

- The purpose of this course is to familiarize and update the students with the basic principles of taxation and the actual operation of income tax in the Indian economy.

Course Outcomes:

- Students will understand the principles of taxation and the Indian tax system, and apply tax laws and procedures for effective tax planning and statutory compliance.

Module - I

Unit 1. International taxes: Tax-GDP ratios; Direct and indirect taxes – inflation adjustment schemes in selected countries; The problems of international double taxation – The assignment rules: source versus residence – methods to alleviate international tax duplication: Tax credit relief; Double tax treaties: OECD Models; United Nations Model – International tax avoidance and evasion; transfer pricing; Tax havens – Anti-avoidance measures.

Unit 2.Tax bases and tax policy: Determinants of tax yield – Classification of taxes: Direct and indirect taxes; OECD classification; Progressive, proportional and regressive taxes; Ad-valorem and specific taxes; Taxes and inflation; Taxes and savings; Taxes and Labour supply – Tax equity : Benefit principle of Taxation; Ability-to-pay principle of taxation.

Unit 3. Incidence of Taxation: Factors determining extent of tax shifting – Taxation and efficiency: Excess burden of taxation; Administrative costs; Compliance costs – Tax incentives: Various forms; Rationale; Problems created by tax incentives. Tax avoidance and tax evasion – Tax ratio, taxable capacity and tax effort.

Module - II

Unit 4. Distribution of taxation: powers between the Center and the States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes; Rationale for constitutional arrangements.

Unit 5. Trends in tax: relative roles of direct and indirect taxes; Distribution of tax burden – Buoyancy and elasticity of tax revenue – Tax evasion.

Unit 6. Residential status and income tax liability: incomes exempt from tax – tax holiday schemes. Set off and carry forward of losses – Rebates – tax incentives for savings. Tax treatment of capital gains – Main features of company taxation – Taxation of partnership firms – Taxation of small traders (presumptive tax) – Tax amnesties.

Suggested Readings:

- Richard Musgrave and Peggy Musgrave, Public Finance in Theory and Practice (New York: McGraw Hill Book Company, 5th Edition, 1989). 38
- Richard Goode, Government Finance in Developing Countries (New Delhi. TataMcGraw Hill Publishing Company Ltd., 1986)
- Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee (Chairman, L.K.Jha), Part I (November 1977) and Part II (January 1978).
- Government of India , Ministry of Finance, Speeches of Union Finance Ministers, 1947-48 to 1984-85 (New Delhi, 1984).

PAPER NAME: Internship I
PAPER CODE: PG2 CC1015

Course outcomes:
Student Outcomes: Students will apply classroom knowledge in real business organizations, develop professional skills, and gain practical exposure to organizational processes and business practices.

PAPER NAME: Internship II
PAPER CODE: PG2 CC2015

Course outcomes:
Students will enhance professional competence by applying theoretical concepts to real-world business situations, strengthening analytical, communication, and problem-solving skills.

PAPER NAME: MOOCs I
PAPER CODE: PG2 CC1015

Course outcomes:
Students will enhance their interdisciplinary knowledge and digital competencies through online learning and apply contemporary concepts to academic and professional development.

PAPER NAME: MOOCs II
PAPER CODE: PG2 CC2015

Course outcomes:
Students will broaden their knowledge through online learning, develop digital competencies, and integrate emerging business concepts into academic and professional practice.

PAPER NAME: Dissertation I
PAPER CODE: PG2 CC1015

Course objective:
Relevant course related to the programme.
Course outcomes:
Students will develop research skills by identifying a research problem, reviewing literature, collecting and analyzing data, and presenting findings in a systematic and ethical manner.

PAPER NAME: Dissertation II
PAPER CODE: PG2 CC2015

Course objective:
Relevant course related to the programme.
Course outcomes:
Students will independently conduct research by applying appropriate research methodologies, analyzing data, and presenting findings systematically while adhering to ethical research standards.

DISCIPLINE CENTRIC ELECTIVE (DCE)*

1	Marketing Management	100	4
2	Fundamentals of Entrepreneurship	100	4
3	Principles & Practices of Banking	100	4
4	Rural Economy	100	4

PAPER NAME: MARKETING MANAGEMENT

PAPER CODE: PG2 DCE1021

Course Objectives:

- To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

Course Outcomes:

- Students will gain knowledge of marketing principles, consumer behaviour, and marketing strategies to design effective marketing plans and enhance customer value.

Module - I

Unit 1. Basic Concepts: Nature, scope and importance of Marketing Management; Process of marketing.; 4 Ps and 4 Cs of marketing; Customer value & Satisfaction; Marketing Environment – macro and micro components and their impact on marketing decisions; Issues in marketing & its strategy – STP model and its relevance; Product and its classification; PLC – market strategy and market evaluation.

Unit 2. Consumer Behaviour: Basic models and major influencing factors; Consumer Decision making process; Models of Buyer Behaviour; Market Segmentation and its bases; Market targeting and positioning.

Unit 3. Marketing Communication & Research: An overview, various steps and significance of marketing research; Definition, concepts and communication mix; Promotional tools – rationale for their use-Advertisement: definition, objective, Message and media selection; Branding: definition and basic concepts.

Module-II

Unit 4. Marketing Environment: Analysis needs and trends, Macro Environment – Political, Economic, Socio-cultural and technical environment, micro environment, Industry and competition, concept of market, market potential and market share.

Unit 5. Selling & Retailing: Definition and contemporary role in marketing; Management and important issues relating to Sales Force management; Physical Distribution System, Supply Chain Management. Channel designing and its management; Definition and its importance as an important sector; Personal selling – its role in retailing; On-line selling; CRM concepts – goals and process; Pricing decision and strategic pricing.

Unit 6. Digital Marketing Management: Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Suggested Readings:

- Kotler, Philip: Marketing Management, Prentice Hall, New Delhi.
- Stanton, Willam J. and Charles Futrell: Fundamentals of Marketing, McGraw Hill Publishing Co., New York.
- Saxena, Rajan: Marketing Management, Tata McGraw Hill, New Delhi.
- Ramswamy, V. S. and Namakumari, S,:Marketing Management, Mcmillan India, New Delhi.
- Mamoria, C, B: Principles and Practice of Marketing in India, KitabMahal, Allahabad.

PAPER NAME: FUNDAMENTALS OF ENTREPRENEURSHIP
PAPER CODE: PG2 DCE1021

Course Objectives:

- The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option.

Course Outcomes:

- Students will be able to master on developing the basic fundamentals to become an entrepreneur .

Module - I

Unit 1.Introduction: Nature and development of entrepreneurship, entrepreneurial process, ethics and responsibilities of entrepreneurship, role of entrepreneurship in economic development for a developing nation.

Unit 2. Entrepreneur and Entrepreneurship: Conceptual Issues, Entrepreneur Vs. Intrapreneurs, Entrepreneur Culture, Ownership Patterns of Entrepreneurs, Size of Entrepreneurship, Roles of Entrepreneur and Entrepreneurship in economy, Growth of Entrepreneurship in India. Case Studies.

Unit 3. Entrepreneurial Theories Behaviour: Theories of Entrepreneurial Class, Theories of Entrepreneurship: Schumpeter, McClelland, Young, Maxweber, Case Studies; Entrepreneurial Motivational Behaviour, Behavioural Psycho Theories, Creativity and Self Efficacy, Entrepreneurial Ethic and Social Responsibility, Case Studies.

Module - II

Unit 4. Entrepreneurial Legal Issues: Requirements of promoting venture, Basic Concepts and Practices of Government Policies and Legal Acts in Enterprises in India: Factories Act (1948), Relevant Laws of Industrial Relation and Labour. Micro, Small and Enterprises Development (MSMED) Act, 2006.Case Studies.

Unit 5. Social & Women Entrepreneurship: Conceptual Issues, Perspectives, Boundaries, Different forms, Objectives, Challenges of Social Entrepreneurship, Contemporary Issues in Social Entrepreneurship in India. Case Studies; Conceptual Issues, Functions of Women Entrepreneurs, Requisites for developing Women Entrepreneurship, Problems and Prospects of Women Entrepreneurship in India. Case Studies.

Unit 6: Rural, Tourism and Agri-Preneurship: Rural Entrepreneurship–Conceptual issues, Problems and Prospects, Role of Non-Government Organisations. Tourism Entrepreneurship–Conceptual issues, Policies in India, Eco-Tourism/Nature Tourism/Rural Tourism, Tourism in Indian Economy. Agri-Preneurship–Conceptual Issues, Opportunities and Challenges in developing Agri-Preneurship. Case Studies.

Suggested Readings:

- Cherunillam, F., Business and Government, Himalaya Publishing House, N. Delhi.
- Desai, V., Entrepreneurial Development Vol I, Himalaya Publications, N. Delhi.
- Hishrich, P., Entrepreneurship: Starting, Developing and Managing a New Enterprise,
- Hisrich, Robert, D. et.al, Entrepreneurship, Tata McGraw
- Kapila, Uma.,Indian Economy Since Independence, Academic Foundations.
- Kumar, A., Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India
- Lall, M., and Shikha S., Entrepreneurship, Excel Books, New Delhi
- Natarajan.K and Gordon. E., Entrepreneurship Development, Himalya Publication, India.

PAPER NAME: PRINCIPLES & PRACTICES OF BANKING
PAPER CODE: PG2 DCE1021

Course Objectives:

- To familiarize the students' about the various functions associated with banking, practice and procedures relating to deposit and credit, documentation, monitoring and control.

Course Outcomes:

- Students will be able to understand the banking operations, applying lending and recovery practices, and navigating digital banking systems.

Module - I

Unit 1.Banks and Banking System: Role & functions of banks-Regulatory provisions, Different Deposit Products, Principles of lending – various credit facilities – working capital and term loans-Credit Appraisal Techniques,, pledge, hypothecation, mortgage, reverse mortgage, securitization.

Unit 2. Legal aspects of Banking: The Banking Regulation Act, 1949, The Reserve Bank of India Act, 1934, Foreign Exchange Management Act, 1999: Salient features, Basel – III Norms, Narasimham Committee's Recommendation, and Regulation of public, private, foreign and other banks.

Unit 3. Emerging Areas in Banking: Universal Banking, Islamic Banking, Woman Banks, SME Banking, Payment Bank, Small Bank, Electronic payments systems-teller Machines at the Banking Counters, credit and debit cards, smart cards, Electronic funds transfer systems, Mobile Banking, Merchant Banking, Investment Banking, Retail Banking.

Module - II

Unit 4. Accounting for Banks: Preparations, presentation and disclosure of different financial statements; Analysis and Interpretation of Key Financial Performance Indicators.

Unit 5. Banker-Customer Relationship: Definitions of a Banker and a Customer Features of the relationship, Banker's duty of secrecy, Appropriation of accounts, Gamishee Order Law of limitation, Termination of relationship.

Unit 6.Regulations and suggestions of micro-finance institution: Micro-finance institution as alternative to banking institution in India, legal forms, regulatory framework self regulation, state level legislation.

Suggested Readings:

- Indian Institute of Banking and Finance (2012). Principles of Banking, Macmillan.
- Indian Institute of Banking & Finance (2008). Legal and Regulatory Aspects of Banking, Bucketbolt Commerce Pvt. Ltd, Mumbai
- Maheshwari, S.N. & Maheshwari, S.K. (2005). Banking Law and Practice, Kalyani Publishers, New Delhi.
- Mishkin, Frederics S (2012). The Economics of Money Banking and Financial Markets, 10th Edition, Harper Collins, New York.
- Mittal R.K., Saini A.K. & Dhingra Sanjay (2008) Emerging Trends in the Banking Sector, Macmillan 2008.
- Narendra, J (1996). Challenges to Indian Banking: Competition, Globalisation and Financial Markets ed. Macmillan, New Delhi
- Paul, J. &Pamalata Suresh, P. (2010). Management of Banking & Financial Services, Second edition, Pearson Education Ltd.
- Shekhar, K. C. (1974). Banking Theory and Practice, Vikas Publishing House Pvt. Ltd.
- Srivastava, P. K. (2013). Banking theory and Practice, 12th Edition, Himalaya Publishing House.
- Tannan, M.L &Mitra, M. (2014). Banking Law and Practice, Indian Law House, Delhi
- Sundaram, K.P.M &Varshaney, P.N. (2014). Banking: Theory Law & Practice, 3rd Edition. Sultan Chand & Sons

PAPER NAME: RURAL ECONOMY

PAPER CODE: PG2 DCE1021

Course Objectives:

- To enable the students to understand Rural Environment and also to enrich the students about components of the Rural Economy and also enable the students to understand occupational structure.

Course Outcomes:

- To make the students understand the nature and scope of Indian Rural Economy.
- To make them aware about the problems and prospects of the rural economy of India.

Module - I

Unit 1. Introduction to Rural Economics: Nature and Scope of Rural Economics. Inter-disciplinary approach of Rural Economics – Components – Structure and Characteristics: Pre- and Post-independence.

Unit 2. Rural Resources Management in India: Rural Resources – Nature – Types and Magnitude – Rural Resources Management and Development. Application of Technology in Rural Development – Problems and prospects. Rural Demography: Population Size – Sex and Age Composition – Density of Population; Population Problems and Challenges – Family Welfare Measures in Rural India.

Unit 3. Rural Occupational Structure: Nature of Rural Occupations – Occupational Distribution in Rural India – The Concept of Work Participation Rates. Rural Poverty and Unemployment: Meaning, Estimates, Causes and Consequences. Unemployment – Meaning, Types, Magnitude of Rural Unemployment, Causes and Consequences.

Module - II

Unit 4. Rural Finance: Need and Sources of Rural Finance. Problem of Rural Indebtedness and its relief measures.

Unit 5. Agricultural Marketing: Importance, Merits, Demerits and Measures to improve it. Public Utilities in Rural Economy: Irrigation Facilities, Transport and Communication & Rural Electrification. Relationship between agricultural marketing and the rural economy. Identify the major functions, channels, and challenges of agricultural marketing. Evaluate the role of government initiatives in strengthening rural markets; Agricultural Policy since 1991 – Agricultural Price Policy and Public Distribution System (PDS).

Unit6. Digital and Social Media Marketing for Farmers: role of digital platforms in connecting farmers directly with consumers. Identify the benefits and challenges of social media-based agricultural marketing. Analyze how digital marketing contributes to rural economic development.

Suggested Readings:

- Vasant Desai. Rural Development in India. Himalaya Publishing House, Mumbai.
- Dutt and Sundaram. Indian Economy. S. Chand Publications, New Delhi, 2013-07-02.
- Mishra, S. K. and Puri, V. K. Economics of Development and Planning. Himalaya Publishing House, Mumbai.
- Mukundan, N. Rural Development and Poverty Eradication in India.
- Katar Singh. Rural Development: Principles, Policies and Management.

GENERIC ELECTIVE (GE) *

Paper	Generic Elective	Marks	Credit
1	Research Methodology and Applications of AI	100	4
2	Computer Applications in Business	100	4
3	Entrepreneurship & Venture Planning	100	4

PAPER NAME: RESEARCH METHODOLOGY AND APPLICATION OF AI
PAPER CODE: PG2 GE2021

Course Objectives:

- To provide basic knowledge about the different research methodologies and to enable the students to implement the same in their business research.

Course Outcomes:

- Students will be able to master research foundations, apply machine learning for data analysis, and evaluate ethical implications.

Module - I

Unit 1.Introduction: Meaning and objective of business research; Types of research; Importance of research in business decision making; ethics in business research; Broad problem area; Problems definition; Literature survey ; Artificial Intelligence tools and its applications in research methodology; Identification of research gap; Problem formulation; Hypothesis formulation; drafting research proposal

Unit 2. Research Design: Types of research; Descriptive research, Causal research and exploratory research; Experimental design; qualitative and quantitative research cross; sectional and longitudinal research.

Unit 3. Scaling techniques and questionnaire design: Types of scale; rating scale; ranking scales' scales for stimuli; scales for respondents; scales for both stimuli and respondents: Reliability and validity test; Questionnaire construction.

Module - II

Unit 4. Sampling design and data collection: Selection of random sample; review of sampling techniques; sampling distribution (statement only); sample size decisions; field work.

Unit 5. Factor analysis: Meaning and concept, Objectives and importance, Principal Component; Analysis (PCA) and its distinction from Factor Analysis; Assumptions of Factor Analysis; Correlation Matrix; Eigen values; Orthogonal Rotation; Reliability and Validity.

Unit 6. Data preparation and presentation & Report Writing: Coding, editing and data entry; tabulation of data; diagrammatic representation of data, report writing.

Suggested Readings:

- Kothari, C. R., Research Methodology, New Age International Ltd.
- Das, J. K., Statistics for Business Decisions, Academic Publishers
- Nargundkar, R. Marketing Research - Text And Cases, Magraw Hill
- Bryson, Alan, Business Research Methods; OUP
- Zikmund and Adhikari, Business Research Methods, Cengage

MASTER OF COMMERCE PROGRAMME
DETAILED SYLLABUS

PAPER NAME: COMPUTER APPLICATIONS IN BUSINESS
PAPER CODE: PG2 GE2021

Course Objectives:

- To provide computer knowledge to commerce students and equip them with computational skills using software packages.

Course Outcomes:

- Students will be able to master in applying computer skills for data analysis and data interpretation

Module - I

Unit 1. Computer hardware and networks: computer system as information processing system; CPU, input devices, output devices, storage devices. Recent Developments. Basic network concepts, topology, network architecture, OSI model, network model, software, basic idea of Local Area Networks(LAN), Metropolitan Area Network (MAN) and Wide Area Networks(WAN). Recent Developments; Introduction to operating system; DOS, WINDOWS, UNIX etc.; software needs, application softwares; basic idea on program and languages. Recent Developments.

Unit 2. Design of Computerised Commercial Applications: Concept, General Form of Business application, Account payable, Payroll Accounting, Finished Goods Inventory Control, Sales Order processing system, Materials Inventory Control, Financial Accounting.

Unit 3. Concept of Data processing and Data representation: Data, Information, Data processing, Computerised data processing, Data structure, need for data processing, Data processing cycle and functions, methods of data processing, Application of data processing system. Concept of data representation, Data types, Number systems, Computer coding systems, Computer Arithmetic.

Module - II

Unit 4. Spreadsheet and its Business Applications: Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

Unit 5. Tally ERP (Advanced level) and SPSS

Unit 6. RDBMS

Suggested Readings:

- H. Korth, Database Management Systems, (Tata McGraw Hill).
- Ivan Bayross, Database Concepts and Systems, (SPD).
- M. Abbey, Oracle 8i- A Beginner's Guide, Oracle press, (TMH).
- K. Nadhani, Tally. ERP 9, (BPB Publications).
- James B. Cunningham, Using SPSS: An Interactive Hands-On Approach (SAGE Publications India Private Limited)
- E. Balagurusami, Programming in ANSIC, (Tata McGraw Hill),
- Bryan Gottfried, Programming with C, (Tata McGraw Hill),
- Mastering Excel-2000, Premium edition, (BPB Publication).

PAPER NAME: ENTREPRENEURSHIP & VENTURE PLANNING
PAPER CODE: PG2 GE2021

Course Objectives:

- To provide necessary knowledge for entrepreneurial effort and planning to start a venture and to enable them to understand the process of setting up a business.

Course Outcomes:

- Students will be able to start a venture and explore independently

Module - I

Unit 1.Introduction: Concept of Entrepreneurship; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Managerial vs. entrepreneurial approach; Types of entrepreneurs; Characteristic of successful entrepreneurs; Entrepreneurship process; Women entrepreneurs; Social entrepreneurship; Entrepreneurial challenges

Unit 2.Entrepreneurship Development: Types of startups; Entrepreneurial class theories; Entrepreneurial training; EDP programmes.

Unit 3.Leadership: Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership; International Entrepreneurship- Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity.

Module - II

Unit 4.New Venture Planning: Methods to initiate ventures; Acquisition-Advantages of acquiring an ongoing venture and examination of key issues; Franchising- how a franchise works, franchising law, evaluating of franchising opportunities; Developing a marketing plan- customer analysis, sales analysis and competition analysis, steps in marketing research; Marketing mix; Business plan-benefits of drivers, perspectives in business plan preparation, elements of a business plan; Business plan failures.

Unit 5.Financing Venture: Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian entrepreneurs.

Unit 6.Special Issues for Entrepreneurs: Legal issues – Forming business entity, considerations and criteria, requirements for formation of a Private/Public Limited

Company, intellectual property protection- patents, trademarks and copyrights – importance for startups, legal acts governing business in India; Opportunities and challenges; Intrapreneurship.

Suggested Readings:

- Arya, K. (2016). Entrepreneurship: Creating and Leading an Entrepreneurial Organization. Pearson.
- Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). Entrepreneurship. McGraw-Hill Education.
- Galindo, C. R. (2018). The Entrepreneur's Guide To Winning: 7 Arts You Need To Master To Win The Game Of Business. Create Space Independent Publishing.
- Ramachandran, K. (2014). Entrepreneurship Development: Indian cases on Change Agents. Tata McGraw Hill.
- Robinson, P. J. (2017). A Guide for Writing Your Business Plan. Independently published.

Note: Latest edition of the readings may be used.

FIELD VISIT / INDUSTRIAL VISIT

The objective of the course is to offer students at selected locations the opportunity to experience different forms of implementing accounting rules in the day-to-day activities of firms and other aspects of business; and to come into contact with various stakeholders.

Field visit

A Field Visit refers to an educational visit the objective of enhancing understanding implementation of of academic concepts and their style of operations.

Industrial visit

An Industrial Visit involves observing industrial services, practices, and/or sites where industrial-scale operations are carried out with the purpose of understanding academic concepts.

Student Coordinators

Among the students, one representative shall be chosen from the girls and boys (coordinator) to communicate among the students and making report.

Bvuyj Field Visits and Industrial Visits will only be conducted after a minimum of 2 weeks from the start of the respective semester or academic session. Additionally, these visits should be completed at least 2 weeks before the last working day of that specific semester or academic session. In each academic session there will be one educational tour (field visit and industrial visit).

The visit(s) shall help the students supplement the courses learnt in the curriculum and to acquire new skills or help the member(s) of faculty to deliver the content / knowledge related to at least one subject taught during that particular semester.

The students should be able to connect the theory taught in the class with the practical knowledge being obtained during the Industrial / Field Visit.

Places with potential hazards, such as political unrest, negligent security, disease outbreaks, threats of earthquake or frequent occurrence of Cyclone and flood, should be avoided.

For field visits and industrial visits, the approved mode of transportation is primarily by road, utilizing either the Institute bus or the bus service provided by the approved vendors of BIT. Overnight travel is strictly prohibited, and the journey should commence no earlier than 4:00 am and conclude before 12 midnight to ensure the safety of the participants during travel.

Students shall follow the instructions given by the accompanying member(s) of faculty and safety regulations followed in that particular organization / locality throughout the visit and travel to avoid any form of safety issues. Students will take their own responsibilities during the visit.

Students are refrained from carrying or using any sort of Alcohol / Cigarettes / Drugs during the course of the Visits. If any students are found to possess or use such items, he / she will be liable to the disciplinary actions as per rules.

All students need to be in the group at all times during the visit till they return to the destination.

It is mandatory to carry scribbling pad & ID card during the Field Visit / Industrial Visit. Formal dress code and shoes are mandatory for the students to participate in the Field Visit / Industrial Visit.

Students should participate in the Field Visit / Industrial Visit. Attendance is compulsory for them during this period (only HOD can take decision if any student could not be able to attend the visit).

Financial assistance should be provided by the University.

The academic field visit will be taken once in each academic year for two batches.

SUMMER INTERNSHIP

The objective is to give students a chance to gain practical experience and skills in their chosen career fields through participation in a student personnel program. Internships offer entry-level, career-related experience and workplace competencies valued by employers, providing learning opportunities beyond the classroom and a means to explore various career paths.

In the Summer Internship, students can choose any specific topics from 1st and 2nd semester. Students must inform the Head of the Department about their topics at the beginning of the second semester and submit the report before the final exams of second semester.

It involves hands-on experience in conducting financial analysis, preparing financial statements, learning about compliance and regulatory frameworks, and gaining exposure to software used in accounting and finance. Additionally, students may participate in projects that require them to apply theoretical knowledge to real-world scenarios, enhancing their understanding of industry practices and professional skills.

Students will submit a report (Evaluation Experience report) along with certificate detailing their achievements, personal insights, expectations &learning outcomes, and how the internship influenced their career goals.