

PROGRAMME PROJECT REPORT



MASTER OF COMMERCE PROGRAMME

(2 YEAR)

(IN ACCORDANCE WITH NEP-2020)



SCHOOL OF MANAGEMENT STUDIES
U. P. RAJARSHI TANDON OPEN UNIVERSITY
PRAYAGRAJ

Proposed for Academic Session 2023-2024

Contents

1. Master's Degree Programme

2. M.Com. Programme

2.1 Programme's Mission and Objectives

2.2 Relevance of the program with Mission and Goals

2.3 Nature of prospective target group of learners

2.4 Appropriateness of Programme to be conducted in ODL mode to acquire specific skills & competence

2.5 Instructional Design

2.6 Instructional Delivery Mechanism

2.7 Procedure for admissions, curriculum transaction and evaluation

2.8 Requirement of the dissertation and viva voce

2.9 Cost estimate of the programme and the provisions

2.10 Quality assurance mechanism and expected programme outcomes

APPENDIX-I: Detailed Programme structure & syllabus

APPENDIX-II: Guidelines for Mini Project Project

1. Master's Degree Programme

The National Education Policy (NEP) 2020 envisions a new vision that enable an individual to study one or more specialized areas of interest at a deep level, and also develop capabilities across a range of disciplines including sciences, social sciences, arts, humanities, languages, as well as professional, technical, and vocational subjects. The NEP 2020 focuses on the formulation of expected learning outcomes for all higher education programmes. It states that “National Higher Education Qualifications Framework (NHEQF)” shall be align with the National Skills Qualifications Framework (NSQF) to ease the integration of vocational education into higher education. It also points out that higher education qualifications leading to a degree/diploma/certificate shall be described by the NHEQF in terms of Outcome Based Education (OBE).

The design of M.Com under UGC Choice Based Credit System (CBCS) programme in line with NHEQF offers opportunities and avenues to learn core subjects but also to explore additional avenues of learning beyond the core subjects for holistic development of a learner.

The salient advantages of the choice-based credit system are as follows:

- CBCS allows learner to choose inter-disciplinary, intra-disciplinary courses, skill-oriented courses (even from other disciplines according to their learning needs, interests and aptitude) and have more flexibility.
- CBCS offers flexibility for learner to study at different times and at different institutions to complete one course (ease of mobility of learner). Credits earned at one institution can be easily transferred to other universities.
- Learner may undertake as many credits as they can cope with without repeating all the courses in a given semester if they fail in one/more courses.
- Shift in focus from the teacher-centric to learner-centric education.

The uniform grading system will also enable potential employers in assessing the performance of the learner. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on learner's performance in examinations, guidelines framed by the UGC are followed. Hence, adoption of NHEQF helps to overcome the gap between university degree and employability by introducing skills and competencies in the graduates.

1. M.Com Programme

The structure and duration of Post graduate programme of Master of Commerce in accordance with NEP 2020 includes multiple exit options within this period, with appropriate certifications:

- Level 8: a **PG Diploma** after completing 1 year (2 semesters) of study in the chosen discipline or field, including vocational and professional areas;
- Level 9: a **PG Degree** after 2 years (4 semesters) of study;

2.1 Programme Mission & Objectives

In line with the mission of the University to provide flexible learning opportunities to all, particularly to those who could not join regular colleges or universities owing to social, economic and other constraints, the 2-year Postgraduate Programme in Commerce, M.Com aims at providing holistic and value based knowledge and guidance to promote economic and commercial temper in everyday life. The program offers a platform to the learners to fulfill the eligible criteria in various scientific jobs in government and private sector.

The Programme aims at the following objectives:

1. To provide a sound academic base from which an advanced career in commerce, trade and economics can be developed.
2. To provide basic understanding about commerce and trade among learners.
3. To develop academically competent and professionally motivated personnel, equipped with objective, critical thinking, right moral and ethical values that compassionately foster commercial and economic temper with a sense of social responsibility.
4. To enable learner to become globally competent.
5. To inculcate entrepreneurial skills among learners.

2.2 Relevance of the Programme with Mission and Goals

The 2-year Post Graduate Programme in Commerce, M.Com is designed with the objective of equipping learners to cope with the emerging trends and challenges in the commerce, trade, tax and economic domain. In congruence with goals of the University the Programme also focuses to provide skilled manpower to the society to meet global demands. The Programme is designed with two major groups in 4th semester so that a successful learner can go for research in any one of the major group of his/ her choice. The Programme also aims at making the learners fit for taking up various jobs.

2.3 Nature of Prospective Target Group of Learners

The Program is targeted to all individuals looking to earn a Post graduation degree for employment, further research, promotion in career and professional development.

2.4 Appropriateness of Programme to be conducted in ODL mode to acquire specific skills & competence

Learning outcomes after Level 8		
Learning Outcomes	Elements of the descriptor	Level 8 (Post Graduate Diploma in Commerce)
LO 1	Knowledge and understanding	<ul style="list-style-type: none"> • knowledge of facts, concepts, principles, theories, and processes in multidisciplinary areas in commerce. • understanding of the linkages between various areas of commerce.
LO 2	Skills required to perform and accomplish tasks	<ul style="list-style-type: none"> • acquire cognitive and scientific skills for selecting and using relevant methods, tools, and materials to assess the appropriateness of approaches to solving problems associated with the commerce.
LO 3	Application of knowledge and skills	<ul style="list-style-type: none"> • apply the acquired knowledge, and a range of cognitive and practical skills to select and use basic methods, tools, materials, and information to generate solutions to specific problems relating to the commerce.
LO 4	Generic learning outcomes	<ul style="list-style-type: none"> • listen carefully, read texts related to the commerce analytically and present information in a clear and concise manner. • express thoughts and ideas effectively in writing and orally and present the results/findings of the experiments carried out in a clear and concise manner to different groups. • meet own learning needs relating to the commerce. • pursue self-directed and self-managed learning to upgrade knowledge and skills required to pursue higher level of education and training. • gather and interpret relevant quantitative and qualitative data to identify problems, • critically evaluate the essential theories, policies, and practices by following scientific approach to knowledge development and take actions to generate solutions to specific problems associated with the commerce. • make judgement and take decision, based on analysis of data and evidence, for formulating responses to issues/problems associated with the commerce.
LO 5	Constitutional, humanistic, ethical and moral values	<ul style="list-style-type: none"> • embrace constitutional, humanistic, ethical, and moral values and practice these values in real-life situations.
LO 6	Employment ready skills, and	<ul style="list-style-type: none"> • perform effectively in a defined job relating to the commerce. • ability to exercise responsibility for the completion of assigned

	entrepreneurship skills and mindset	tasks.
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Learning outcomes after Level 9		
Learning Outcomes	Elements of the descriptor	Level 9 (Masters in Commerce)
LO 1	Knowledge and understanding	<ul style="list-style-type: none"> • theoretic al and technical knowledge in multidisciplinary contexts, • deeper knowledge and understanding of one of the learning areas and its underlying principles and theories, • procedural knowledge required for performing skilled or paraprofessional tasks associated with the chosen fields of learning.
LO 2	Skills required to perform and accomplish tasks	<ul style="list-style-type: none"> • cognitive and technical skills required for performing and accomplishing complex tasks relating to the chosen fields of learning. • cognitive and technical skills required to analyse and synthesize ideas and information from a range of sources. • act on information to generate solutions to specific problem s associated with the chosen fields of learning.
LO 3	Application of knowledge and skills	<ul style="list-style-type: none"> • apply the acquired specialized or theoretical knowledge, and a range of cognitive and practical skills to gather quantitative and qualitative data,
LO 4	Generic learning outcomes	<ul style="list-style-type: none"> • listen carefully, read texts analytically and present complex information in a clear and concise manner, • communicate in writing and orally the information, arguments, and results of the experiments and studies conducted accurately and effectively. • critically evaluate the essential theories, policies, and practices by following scientific approach to knowledge development. • make judgement and take decision, based on the analysis and evaluation of information, for determining solutions to a variety of unpredictable problems.
LO 5	Constitutional, humanistic, ethical and moral values	<ul style="list-style-type: none"> • embrace constitutional, humanistic, ethical, and moral values, and practice these values in life,
LO 6	Employment ready skills, and entrepreneurship skills and mindset	<ul style="list-style-type: none"> • take up job/employment or professional practice requiring the exercise of full personal responsibility for the completion of tasks and for the outputs of own work. • exercise self- management within the guidelines of study and work contexts. • supervise the routine work of others, taking some responsibility for the evaluation and improvement of work or study activities.

2.5 Instructional Design

2.5.1 2-year M.com. Programme Structure

The University follows the credit system in all its programmes. One credit is equal to 30 hours of learner's study time which is equivalent to 15 lectures in conventional system. To earn a Master's Degree, a learner has to earn 80 credits in minimum 4 semesters (two years) with 20 credits per semester. For earning 80 credits, a learner has to opt from the following categories of courses:

- (a) Discipline Specific Core Courses
- (b) Discipline Specific Electives Courses (DEC)

Programme Structure of M.Com Programme under NHEQF

Level	Year	Sem	Course 1	Course 2	Course 3	Discipline Specific Elective Course (DEC)	Mini Project/Viva Voce	Total credit
			Discipline Specific Core papers with credit	Discipline Specific Core papers with credit	Discipline Specific Core papers with credit			
8	1	1 st	4	4	4	4	4	20
		2 nd	4	4	4	4	4	20
9	2	3 rd	4	4	4	4	4	20
		4 th	4	4	4	4	4	20
Total credit			16	16	16	16	16	80

Explanation of terms used for categorization of courses:

- A. **Course 1 to 3:** A course, which should compulsorily be studied by a learner as a core requirement is termed as a Core course.
- B. **Research Component:** Course 201 Research methodology covers the research components needed for higher education
- C. **Mini Project:** A course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a learner studies such a course on his own with an advisory support by a counselor/faculty member.
- D **Viva Voce:** A comprehensive Viva voce assessing the knowledge of learners at the end of the course

Level	Year	Sem	First Selected Subject	Second Selected Subject	Third Selected Subject	Discipline Specific Elective Course (DEC)	Literature Survey/ Research Project	Total credit
			Discipline Specific Core papers with credit	Discipline Specific Core papers with credit	Discipline Specific Core papers with credit			
8	1	1 st	M.Com 101 MANAGEMENT ACCOUNTING	M.Com 102 ORGANISATIONAL BEHAVIOUR	M.Com 103 ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT	M.Com 104 MARKETING MANAGEMENT - 1 OR M.Com 105 FINANCIAL MANAGEMENT - 1	M.Com MP106 MINI PROJECT REPORT (ON ANY COMERICAL AND TRADE ACTIVITY	20
		2 nd	M.Com 201 RESEARCH METHODOLOGY	M.Com 202 PRINCIPLES OF MANAGEMENT	M.Com 203 MANAGERIAL ECONOMICS	M.Com 204 MARKETING MANAGEMENT - 2 OR M.Com 205 FINANCIAL MANAGEMENT - 2	M.Com MP206 MINI PROJECT ON (ECONMICAL AND FINANCIAL ACTIVITY)	20
9	2	3 rd	M.Com 301 BUSINESS STATISTICS	M.Com 302 INCOME TAX	M.Com 303 BUSINESS ENVIORMENT	PRODUCTION MANAGEMENT -1 OR M.Com 305 HUMAN RESOURCE MANAGEMENT- 1	M.Com MP306 MINI PROJECT (Dissertation on any topic from syllabus)	20
		4 th	M.Com 401GOODS AND SERVICES TAX	M.Com 402 BUSINESS ETHICS	M.Com 403 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	M.Com 404 PRODUCTION MANAGEMENT -2 OR M.Com 404 HUMAN RESOURCE MANAGEMENT- 2	M.Com VV 406 VIVA VOCE	20
Total credit			16	16	16	16	16	80

Explanation of terms used for categorization of courses:

- D. **Discipline Specific Core Courses:** A course, which should compulsorily be studied by a learner as a core requirement is termed as a Core course.
- E. **Elective Course (DE):** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course. The Elective course may be offered in following types:
- Discipline Specific Elective Course (DCE):** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective.
 - Learner has to opt one paper in each semester.**

For 1st and 2nd semester learner had to opt one paper from group A

For 3rd and 4th semester learner had to opt one paper from group B

Note : The paper selected in 2nd and 4th semester must be same as of 1st and 3rd semester(eg marketing 1 paper 1st semester then in second semester marketing 2 will be allotted to learner)

Group A	Group B
1. Marketing Management or 2. Financial management	1. Production management or 2. Human Recourse management

- c) **Industrial Training/ Survey/ Research Project/ Field Work/Apprenticeship/ Dissertation/Internship:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a learner studies such a course on his own with an advisory support by a counsellor/faculty member. Currently, Literature survey and Research Project in 1st 2nd & 3rd semester respectively is offered under code; MP106, MP 206 and MP306. In 4th semester MP 406 Viva Voce is compulsory. The mini project will be of 100 marks. Evaluated in the main campus. The mini project will be submitted with the assignment work. The last date of submitting the mini project will be same as of assignment submission date.

Combinations of Post Graduate commerce programs:

- A learner has to study and pass the 20 credits each from the three selected **Core Course, ONE DISCIPLINE CENTRIC & ONE MINI RESEARCH PROJECT** (subjects) in the EACH SEMESTER.
- The learner has to choose any one groups among A & B from **Discipline Specific Elective Course** in each selected subject in EACH semester. The Selection criterion for **Discipline Specific Elective Course (DEC)** for EACH Semester is given below:

Group A	Group B
1. Marketing Management or 2. Financial management	2. Production management or 3. Human Recourse management

In this way, the learner must complete his 40 credit in the first year, 40 credit in the second year totaling of 80 credits.

2.5.2 **Course curriculum:** The details of syllabus is given in Appendix-I

2.5.3 **Language of Instruction:** HINDI & ENGLISH. However, learner can write assignment and give Term End Examination (TEE) either in Hindi or English.

2.5.4 **Duration of the Programme**

Minimum duration in years: 02 Maximum duration in years: 04

2.5.5 **Faculty & Support Staff requirement**

Professor (1), Associate Professor (2), Assistant Professor (2) and support staff (1)

2.6 Instructional Delivery Mechanisms

The Open University system is more learner-oriented, and the student is an active participant in the teaching-learning process. Most of the instructions are imparted through distance rather than face-to-face communication.

The University follows a multi-media approach for instruction. It comprises of:

- self-instructional printed material (Self Learning Material)
- audio and video lectures
- face-to-face counselling
- assignments
- laboratory work
- Project work in some courses
- teleconference/web conference
- Web Enabled Academic Support Portal
- e-GYANSANGAM (Open Educational Repository)

2.6.1 Self-Learning Material

The Self Learning Material (SLMs) are prepared in line with the UGC guidelines on preparation of SLMs. The prepared study materials are self-instructional in nature.

The course material is divided into blocks. Each block contains a few units. Lessons, which are called Units, are structured to facilitate self-study. The units of a block have similar nature of contents. The first page of each block indicates the numbers and titles of the units comprising the block. In the first block of each course, we start with course introduction. This is followed by a brief introduction to the block. After the block introduction, emphasis is given on contribution of ancient Indian knowledge into that specific course. Next, each unit begins with an introduction to talk about the contents of the unit. The list of objectives are outlined to expect the learning based outcome after working through the unit. This is followed by the main body of the unit, which is divided into various sections and sub-sections. Each unit is summarized with the main highlights of the contents.

Each unit have several “Check Your Progress” Questions and Terminal Questions /exercises. These questions help the learner to assess his/her understanding of the subject contents. At the end of units, additional references/books/suggested online weblink for MOOCs/Open Educational Resources for additional reading are suggested.

2.6.2 Audio and Video lectures

Apart from SLM, audio and video lectures have been prepared for some courses. The audio-video material is supplementary to print material. The video lectures are available at YouTube channel of university

MANAGEMENT ACCOUNTING https://youtu.be/pubpboman54 https://youtu.be/rmGWxV7WWEQ https://youtu.be/MHoxm38KZ_g https://youtu.be/Y5AHIEBh-Ds https://youtu.be/VQcxfkIRIzU	BUSINESS STATISTICS https://youtu.be/pubpboman54 https://youtu.be/rmGWxV7WWEQ https://youtu.be/MHoxm38KZ_g https://youtu.be/Y5AHIEBh-Ds https://youtu.be/VQcxfkIRIzU
PRINCIPALS OF MANAGEMENT https://youtu.be/USr6ZW01mP4 https://youtu.be/MP45_TiSSas	RESEARCH METHODOLOGY https://youtu.be/99fPNsAzZ9o

2.6.3 Counselling Classes

The face to face (F2F) counselling classes are conducted at head quarter and study centers. The purpose of such a contact class is to answer some of questions and clarify the doubts of learner which may not be possible through any other means of communication. Well experienced counsellors at study centers provide counselling and guidance to the learner in the courses that (s)he has chosen for study. The counselling sessions for each of the courses will be held at suitable intervals throughout the whole academic session. The time table for counselling classes are displayed at head quarter as well as by the coordinator of study center, however, attending counselling sessions is not compulsory. It is noted that to attend the counselling sessions, learner has to go through the course materials and note down the points to be discussed as it is not a regular class or lectures.

2.6.4 Assignments

The purpose of assignments is to test the comprehension of the learning material that learner receives and also help to get through the courses by providing self-feedback to the learner. The course content given in the SLM will be sufficient for answering the assignments.

Assignments constitute the continuous evaluation component of a course. The assignments are available at the SLM section of the home page of university website. In any case, learner has to submit assignment before appearing in the examination for any course. The assignments of a course carry 30% weightage while 70% weightage is given to the term-end examination (TEE). The marks obtained by learner in the assignments will be counted in the final result. Therefore, It is advised to take assignments seriously. However, there will be no written assignments for Lab courses.

2.6.5 Mini Project

Mini project are an integral component of the M.Com. programme. The project will be from any area related to the subject. Importance has been given to the utility of an area with respect to real life experience, development of experimental skills, and industrial applications. Mini project worth 4 credits will require full-time activity of the learner for a week. During this time a student has to work for around 60 hours. Around 40 hours would be spent on observation and data collection work, calculations, preparations of records, viewing or listening to the video/audio programmes and the remaining time will be used for writing the mini project.

The project will be of at least 30 pages having a case study of any topic related to the subject opted in the respective semester.

2.6.6 Teleconference/Web conference

Teleconference/web conference, using done through ZOOM/webex in form of online special counselling sessions is another medium to impart instruction to and facilitate learning for a distance learner. The students concerned would be informed about the teleconferencing schedule and the place where it is to be conducted by sending bulk SMS.

2.6.7 Web Enabled Academic Support Portal

The University also provide Web Enabled Academic Support Portal to access the course materials, assignments, and other learning resources.

2.6.8 e-GYANSANGAM

The e-GYANSANGAM (UPRTOU-OER REPOSITORY) is an open access platform for educational resources that rely on the concept of 5Rs namely; Reuse, Revise, Remix, Retain and Redistribute. Uttar Pradesh Rajarshi Tandon Open University in support with Commonwealth Educational Media Centre for Asia initiated the implementation of philosophy behind the NEP-2020 to provide equitable use of technology to support learners (SDG4). This not only ensure inclusive and equitable quality education opportunities but also provide faculty to repurpose high quality open educational resources (OER) such that innovative, interactive and collaborative learning environment is built. UPRTOU believes the philosophy of Antyodaya (reaching to last person of the society) and facilitate the learner by providing Self Learning Materials, Lecture Notes, Audio/video Lectures, Assignments, Course materials etc. through face-to-face mode as well as distance mode. This e-GYANSANGAM depository will fulfill the educational facilities through equitable use of technology to the learners.

Objectives

- To provide low-cost access model for learners. To foster the policy of reaching to unreached.
- To break down barriers of affordability and accessibility of educational resources.
- To give faculty the ability to customize course materials for learners.
- To provide equal access to affordable technical, vocational and higher education resources (SDG 4.3).
- To provide ubiquitous access to anyone. This will facilitate the quick availability of educational resources and reduces time.
- To supplement Self Learning Material (SLM).
- To reduce the mentor-mentee gap as depository provide access to number of local access as well as global access to educational resources.

2.6.9 Learner Support Service Systems

(a) Study Centre

A Study Centre has following major functions:

- (i) **Counselling:** Counselling is an important aspect of Open University System. Face to face contact-cum-counselling classes for the courses will be provided at the Study Centre. The detailed programme of the contact-cum-counselling sessions will be sent to the learner by the Coordinator of the Study Centre. In these sessions learner will get an opportunity to discuss with the Counsellors his/her problems pertaining to the courses of study.
- (ii) **Evaluation of Assignments:** The evaluation of Tutor Marked Assignments (TMA) will be done by the Counsellors at the Study Centre. The evaluated assignments will be returned to the learner by the Coordinator of Study Centre with tutor comments and marks obtained in TMAs. These comments will help the learner in his/her studies.

- (iii) **Library:** Every Study Centre will have a library having relevant course materials, reference books suggested for supplementary reading prepared for the course(s).
 - (iv) **Information and Advice:** The learner will be given relevant information about the courses offered by the University. Facilities are also provided to give him/her guidance in choosing courses.
 - (v) **Interaction with fellow-students:** In the Study Centre learner will have an opportunity to interact with fellow students. This may lead to the formation of self-help groups.
- (b) **Learner Support Services (LSS)**
The University has formed an LSS cell at the head quarter. The LSS cell coordinate with the Study Centre to get rid of any problem faced by the learner.

2.7 Procedure for admissions, curriculum transaction and evaluation

2.7.1 Admission Procedure

- (a) The detailed information regarding admission will be given on the UPRTOU website and on the admission portal. Learners seeking admission shall apply online.
- (b) Direct admission to 2-year M.Com program is offered to the interested candidates.
- (c) **Eligibility:** Bachelor degree in concerned subject
- (d) **Programme Fee:** Rs. 8000 / year. The fee is deposited through online admission portal only.

2.7.2 Evaluation

The evaluation consists of two components: (1) continuous evaluation through assignments, and (2) term-end examination. Learner must pass both in continuous evaluation as well as in the term-end examination of a course to earn the credits assigned to that course. For each course there shall be one written Terminal Examination. The evaluation of every course shall be in two parts that is 30% internal weightage through assignments and 70% external weightage through terminal exams.

(a) Theory course	Max. Marks
Terminal Examination	70
Assignment	30
Total	100
(b) Project / Mini Project:	Max. Marks
Terminal Examination	100
(C) Comprehensive Viva Voce	100

In comprehensive viva voce questions will be asked from the entire syllabus of M.Com

The following 10-Point Grading System for evaluating learners' achievement is used for CBCS programmes:

10-Point Grading System in the light of UGC-CBCS Guidelines

Letter Grade	Grade Point	% Range
O (Outstanding)	10	91-100
A+ (Excellent)	9	81-90
A (Very Good)	8	71-80
B+ (Good)	7	61-70
B (Above Average)	6	51-60
C (Average)	5	41-50
P (Pass)	4	36-40
NC (Not Completed)	0	0-35
Ab (Absent)	0	
Q	Qualified	Applicable only for Non-Credit courses
NQ	Not Qualified	

Learner is required to score at least a 'P' grade (36% marks) in both the continuous evaluation (assignments) as well as the term-end examination. In the overall computation also, learner must get at least a 'P' grade in each course to be eligible for the B. Sc. degree.

Computation of CGPA and SGPA

(a) Following formula shall be used for calculation of CGPA and SGPA

For jth semester SGPA (S _j) = $\Sigma (C_i * G_i) / \Sigma C_i$	where, C _i = number of credits of the i th course in j th semester G _i = grade point scored by the learner in the i th course in j th semester.
CGPA = $\Sigma (C_j * S_j) / \Sigma C_j$	where, S _j = SGPA of the j th semester C _j = total number of credits in the j th semester

The CGPA and SGPA shall be rounded off up to the two decimal points. (For e.g., if a learner obtained 7.2345, then it will be written as 7.23 or if s(he) obtained 7.23675 then it will be written as 7.24)

CGPA will be converted into percentage according to the following formula:

$$\text{Equivalent Percentage} = \text{CGPA} * 9.5$$

(b) Award of Division

The learner will be awarded division according to the following table:

Division	Classification
1 st Division	6.31 or more and less than 10 CGPA
2 nd Division	4.73 or more and less than 6.31 CGPA
3 rd Division	3.78 or more and less than 4.73 CGPA

2.7.3 Multiple Entry and Multiple Exit options

The 2-year M.Com programme is an Outcome-Based Education (OBE) for qualifications of different types. The qualification types and examples of title/nomenclature for qualifications within each type are indicated in Table 1.

Level	Qualification title	Programme duration	Entry Option	Exit option
8	Graduate from any stream	Programme duration: First two years (first two semesters) of the of the M.Com. programme	Bachelor degree	Exit awarded with the PG Diploma of Commerce
9	Masters in Commerce	Programme duration: First two years (first Four semesters) of the of the M.Com. programme	Post Graduate diploma in Commerce	Exit awarded with the masters degree in Commerce

2.8 Requirement of the laboratory support and Library Resources: Not Required

2.9 Cost estimate of the programme and the provisions

2-year M.Com programme consists of 16 courses and 4 Mini project courses. One course is of 4 credits which consists of approx. 16-20 units. The total approximated expenditure on the development of 16 courses is:

S. No.	Item	Cost per Unit (writing & editing)	Total cost (Rs.)
1	Total no. of units in 16 courses = 320	6500	2080000
Total			2080000

2.10 Quality assurance mechanism and expected programme outcomes

(a) **Quality assurance mechanism:** The program structure is developed under the guidance of the Board of studies comprising external expert members of the concerned subjects followed by the School board. The program structure and syllabus is approved by the Academic Council of the University. The course structure and syllabus is reviewed time to time according to the feedback received from the stakeholders and societal needs.

The Centre for Internal Quality Assurance will monitor, improve and enhance effectiveness of the program through the following:

- ✓ Annual academic audit
- ✓ Feedback analysis for quality improvement
- ✓ Regular faculty development programs
- ✓ Standardization of learning resources
- ✓ Periodic revision of program depending upon the changing trends by communicating to the concerned school

(b) **Expected programme outcomes (POs)**

Knowledge and understanding	PO1	Demonstrate a fundamental/coherent understanding of the academic field of commerce, its different learning areas and applications, and its linkages with related disciplinary areas/subjects
Skills related to specialization	PO 2	Demonstrate skills involving the constructive use of knowledge in the subfields of physical and life commerce, and other related fields of commerce in a range of settings, including for pursuing higher studies related to the commerce.
Application of knowledge and skills	PO 3	Identify and apply appropriate principles and methodologies to solve different types of problems with well-defined solutions.
	PO 4	Apply knowledge of typical and atypical development across the lifespan of an individual
Generic learning outcomes	PO 5	Communicate accurately the findings of the experiments/investigations while relating the conclusions/findings to relevant theories of commerce.
	PO 6	Read texts and research papers analytically and present complex information and the findings of the experiments/investigations while relating the conclusions to relevant courses in commerce.

Newly Introduced programme (No)	
Programme:	Master in Commerce
Year: NA	First Introduction year: 1999
Revision of Programme (Yes)	
Initiation year of revision	Completion year of revision
31.7.2022	14/02/2023
Programme prerequisites: ANY BACHELORS DEGREE	

APPENDIX-I

Detailed Programme Structure & Syllabus

Year wise Structure of M.COM. Programme: [Subject Name: COMMERCE]

Year	Sem.	Course Code	Paper Title	Theory/Practical	Max. Marks.	Credits
1	I	M.COM 101	MANAGEMENT ACCOUNTING	THEORY	100	4
1	I	M.COM 102	ORGANISATIONAL BEHAVIOUR	THEORY	100	4
1	I	M.COM 103	ENTREPRENUERSHIP & SMALL BUSINESS MANAGEMENT	THEORY	100	4
1	I	M.COM 104 OR M.COM 105	MARKETING MANAGEMENT – 1 FINANCIAL MANAGEMENT - 1	THEORY	100	4
1	I	M.COM 106	MINI PROJECT REPORT (ON ANY COMERICAL AND TRADE ACTIVITY	PROJECT	100	4
1	II	M.COM 201	RESEARCH METHODOLOGY	THEORY	100	4
1	II	M.COM 202	PRINCIPLES OF MANAGEMENT	THEORY	100	4
1	II	M.COM 203	MANAGERIAL ECONOMICS	THEORY	100	4
1	II	M.COM 204 OR M.COM 205	MARKETING MANAGEMENT – 2 FINANCIAL MANAGEMENT - 2	THEORY	100	4
1	II	M.COM 206	MINI PROJECT ON (ECONMICAL AND FINANCIAL ACTIVITY)	PROJECT	100	4
2	III	M.COM 301	BUSINESS STATISTICS	THEORY	100	4
2	III	M.COM 302	INCOME TAX	THEORY	100	4
2	III	M.COM 303	BUSINESS ENVIORMENT	THEORY	100	4
2	III	M.COM 304 OR M.Com 305	PRODUCTION MANAGEMENT -1 HUMAN RESOURCE MANAGEMENT- 1	THEORY	100	4

2	III	M.COM 306	MINI PROJECT (Dissertation on any topic from syllabus)	PROJECT	100	4
2	IV	M.COM 401	GOODS AND SERVICES TAX	THEORY	100	4
2	IV	M.COM 402	BUSINESS ETHICS	THEORY	100	4
2	IV	M.COM 403	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	THEORY	100	4
2	IV	M.COM 404 M.COM 405	PRODUCTION MANAGEMENT -2 OR HUMAN RESOURCE MANAGEMENT- 2	THEORY	100	4
2	IV	M.COM 406	COMPEHENSIVE VIVA VOCE	VIVA	100	4

SYLLABUS FOR M.COM

Course prerequisites: None		
Programme: M.COM	Year: 2023	Semester: 1
Course Code: M.COM 101	Course Title: Accounting For Managers	
<p>Course Objectives:</p> <p>To introduce complex problems of financial accounting such as valuation, measuring and reporting issues related to assets and liabilities and preparing the financial statements.</p> <p>To gain the ability of using accounting information as a tool in applying solutions for managerial problems.</p> <p>To evaluate the financial performance, and interpreting the financial structure of organizations.</p> <p>To provide decision making skills to the students in the financial analysis context.</p> <p>The students of this course will have the ability to identify and analyze complex financial accounting problems and opportunities in real life situations.</p>		
<p>Course Outcomes:</p> <p>On completion of this course:</p> <p>CO1: Students are expected to understand the nature and role of the four principal financial statements (i.e., the Income Statement, the Statement of Financial Position, the Statement of Cash Flows, and the Statement of Changes in Equity) ;</p> <p>CO2: Students will be able to develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements (e.g. accrual accounting vs. cash accounting, definition, recognition, measurement and disclosure of assets, liabilities, revenues, expenses; inventory valuation methods, provisions, depreciation; accounting for intangibles);</p> <p>CO3: Ability to read, interpret and analyze financial statements; combine financial analysis with other information to assess the financial performance and position of a company;</p> <p>CO4: Understand and apply course concepts to analyze common business management decisions such as pricing and outsourcing decisions from a financial perspective;</p> <p>CO5: Understand the role of budgets in organizations, their limitations and the behavioral issues to consider when developing and using budgets for planning and control;</p> <p>CO6: Develop an awareness of the need to consider ethical, social and other relevant issues, in addition to financial information, in the management decision-making process.</p>		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	Introduction: Accounting Standards and Concepts	
Unit I	Accounting and its Functions	
Unit II	Accounting Concepts	
Unit III	Accounting Standards	
Unit IV	Accounting Information and its Applications	
Block 2	Balance Sheet, P\L Accounts, Cash and Fund Flow	
Unit V	Construction and Analysis of Balance Sheet	
Unit VI	Construction and Analysis of Profit and Loss Account-I	
Unit VII	Construction and Analysis of Profit and Loss Account-II	
Unit VIII	Construction and Analysis of Fund Flow Statement	
Block 3	Cost Analysis	
Unit IX	Understanding and Classifying Costs	
Unit X	Absorption and Marginal Costing	
Unit XI	Cost Volume Profit Analysis	

Unit XII	Variance Analysis
Block 4	Ratio Analysis and Budgeting
Unit XIII	Ratio Analysis
Unit XIV	Leverage Analysis
Unit XV	Budgeting and Budgeting Control
Unit XVI	Investment Appraisal Methods
Block 5	Working Capital Management
Unit XVII	Management of Working Capital
Unit XVIII	Management of Cash
Unit XIX	Capital Structure
Unit XX	Dividend Decision
Suggested Text Book Readings: Financial Accounting : Tools for Business Decision Making, 3 rd Edition . Wiley Publishers: Canada Gray, Jack and Kenneth S. Johnson, 1977. Accounting and Management Action, Tata Mc GrawHill: New York. Advanced Accounting, C. M. Juneja, Kalyani Publishers, Ludhiyana. Analysis of Financial Statement, H.K.Singh & Meera Singh, Prayag Pustak Bhawan, Allahabad. Advanced Management Accounting, S.Chand & Co.Pvt.Ltd., New Delhi, 2013. Gupta, Shashi k., Sharma, R.K, Management Accounting, Kalyani Publishers, New Delhi.	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum: Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counselling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents) https://youtu.be/ZiseZaSo-yw https://youtu.be/5KqIzx8j8Rw https://youtu.be/eIN3f-cBI5M https://youtu.be/tgPwBn_Zh0o https://youtu.be/gKKGWEUCwj0 https://youtu.be/7_93tJtMeM8 https://youtu.be/ifXEsiaUK_w	
Name of electronic media: Youtube	Year of incorporation: 2019
Course prerequisites: None	
Programme: M.COM	Year: 2023
Course Code: M.COM 102	Semester: 1
Course Title: Organizational Behavior	
Course Objectives: To help the students to develop cognizance of the importance of human behavior. To enable students to describe how people behave under different conditions and understand why people behave as they do. To provide the students to analyze specific strategic human resources demands for future action. To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behavior and improve results.	
Course Outcomes: On completion of this course, the students will be able to: CO1: Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization. CO2: Demonstrate the applicability of analyzing the complexities associated with management of	

individual behavior in the organization.	
CO3: Analyze the complexities associated with management of the group behavior in the organization.	
CO4: Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.	
Credits:4	Type of Course: Core/Elective (Core)
Category of Course: Compulsory	Value addition/ Skill development
Max. Marks: 70	Min. Passing Marks: 24
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)	
Block 1	Nature of Organizational Behavior
Unit I	Nature of Organizational Behavior
Unit II	Evolution of the Concept of Organizational Behavior
Unit III	Models of Organizational Behavior
Unit IV	Recent Trends in Organizational Behavior
Block 2	Evolution of the Concept of Organizational Behaviour
Unit V	Types of Individual Behavior
Unit VI	Perception and Behavior
Unit VII	Learning and Behavior
Unit VIII	Attitude and Behavior
Block 3	Motivation and Leadership
Unit IX	Motivation
Unit X	Motivation : Practical applications
Unit XI	Leadership
Unit XII	Leadership : Contingency perspectives
Block 4	Group Dynamics and Culture
Unit XIII	Groups in Organizations
Unit XIV	Group Performance
Unit XV	Transactional Analysis
Unit XVI	Organizational Culture
Block 5	Conflict and Change
Unit XVII	Managing Conflict
Unit XVIII	Creativity
Unit XIX	Power and Politics
Unit XX	Managing Organizational Change
Suggested Text Book Readings: Greenberg, J., & Baron, R.A.(2008), Behavior in Organizations, 9e Pearson Education Limited. Pedler, M., Burgoyne, J.G.,& Boydell, T.(1991). The Learning Company. A Strategy for Sustainable Development. London: Mc Graw-Hill. Fiedler, F.E.(1967). A Theory of Leadership Effectiveness, McGraw Hill, New York. Stephen Robbins and Timothy Judge. Organizational Behavior Global Edition, 15 th Edition, Pearson Education. Brown, Andrew(1998).Organizational Culture, London; Pitman. Organisational Behaviour Dr Gyan Prakash Yadav, Swasthik Publication New Delhi Dr Gaurav Sankalp, Organisational Behaviour, Sahitya Bhawan Publication	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum: Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online	

Counseling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents)	
Name of electronic media	Year of incorporation

Course prerequisites: None	
Programme:M.Com	Year: 2022
Semester: I	
Subject: Entrepreneurship and Small Business Management	
Course Code: M.Com 103	Course Title: Entrepreneurship and Small Business Management
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods.	
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Become aware of entrepreneurship opportunities available in the society for the entrepreneur. CO ₂ Acquaint them with the challenges faced by the entrepreneur. CO ₃ Develop the motivation to enhance entrepreneurial competency.	
Credits: 4	Type of Course: Core/Elective (Core)
Category of Course: Compulsory	Value addition/ Skill development
Max. Marks: 70	Min. Passing Marks: 24
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)	
Block 1	introduction
Unit I	ENTREPRENEURSHIP
Unit II	ENTREPRENEUR
Unit III	FUNCTIONS AND TYPES OF ENTREPRENEUR
Unit IV	THEORIES OF ENTREPRENEURSHIP
Block 2	EDP
Unit V	ENTREPRENEURSHIP DEVELOPMENT PROGRAMME
Unit VI	ENTREPRENEURSHIP DEVELOPMENT IN INDIA
Unit VII	WOMEN ENTREPRENEURSHIP
Unit VIII	PROMOTION OF VENTURES
UNIT IX	PROJECT MANAGEMENT
UNIT X	RAISING FUNDS
UNIT XI	LEGAL REQUIREMENTS FOR ESTABLISHMENT OF NEW BUSINESS UNIT
UNIT XII	FINANCIAL INSTITUTION'S AID TO ENTREPRENEURS
UNIT XIII	NETWORK ANALYSIS
UNIT XIV	MARKETING ASSISTANCE TO ENTREPRENEURS
UNIT XV	ENTREPRENEURSHIP DEVELOPMENT: INTELLECTUAL PROPERTY RIGHTS AND MSME
UNIT XVI	SMALL BUSINESS
UNIT XVII	PROJECT BUDGETING/CAPITAL BUDGETING
UNIT XVIII	PROJECT CONTROL
UNIT XIX	ENTREPRENEURIAL CONSULTANCY
UNIT XX	E COMMERCE AND ENTREPRENEURSHIP

Suggested Text Book Readings: Entrepreneurship by Dr G.K.Varshney Sahitya Bhawan Publication Entrepreneurship and Small Business Management by Jagroop Singh Entrepreneurship and Small Business Management by Dr Praveen Agarwal (HINDI) Sahitya Bhawan Publication Agra
This course can be opted as an elective by the students of following subjects: Any one
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: I
Subject: Marketing Management 1		
Course Code: M.Com 104	Course Title: Marketing Management 1	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management.		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Become aware of entrepreneurship opportunities available in the society for the Marketing management . CO ₂ Acquaint them with the challenges faced by the marketing managers. CO ₃ Develop the motivation to enhance marketing competency.		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	BASICS OF MARKETING	
Unit I	INTRODUCTION TO MARKETING	
Unit II	MARKETING IN A DEVELOPING ECONOMY	
Unit III	MARKETING FOR SERVICES	
Unit IV	NEW CONCEPTS OF MARKETING	
Block II	MARKETING DIMENSIONS	
Unit V	PLANNING MARKETING MIX	
Unit VI	MARKET SEGMENTATION	
Unit VII	MARKET ORGANIZATION	
Unit VIII	MARKETING RESEARCH AND ITS APPLICATION	
BLOCK III	CONSUMER BEHAVIOR	
UNIT IX	ANALYSIS OF CONSUMER BEHAVIOR	
UNIT X	MODELS OF CONSUMER BEHAVIOR	

Suggested Text Book Readings: Marketing management by Phillip Kotler Marketing Management By Mamoria ,Mulla Joshi Marketing Management By Dr Gaurav Sankalp Sahitya Bhawan Publication
This course can be opted as an elective by the students of following subjects: Any one
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: 1
Subject: Financial Management 1		
Course Code: M.Com 105	Course Title: Financial Management 1	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management.		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Maximization of value of the firm by earning profits. CO ₂ Determination of patterns of determining capital structure. CO ₃ Assessment of working capital needs of the firm. CO ₄ Focus on various decision of the firm like investment, financing and dividend.		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	INTRODUCTION	
UNIT I	BUSINESS FINANCE	
UNIT II	FINANCIAL DOCUMENTS	
UNIT III	TIME VALUE OF MONEY	
UNIT IV	BREAK EVEN ANALYSIS	
BLOCK II	FINANCIAL ANALYSIS	
UNIT V	RATIO ANALYSIS	
UNIT VI	FUND FLOW STATEMENT	
UNIT VII	CASH FLOW STATEMENT	
UNIT VIII	DIVIDEND POLICY	
BLOCK III	CAPITAL BUDGETING	
UNIT IX	COST OF CAPITAL	
UNIT X	SHARE DEBENTURE AND BONDS	
Suggested Text Book Readings: Financial management by I M Pandey Financial management By DR S P Gupta & Dr Gaurav Sankalp		

Financial management By Prasana Chandra Mc Gill Publication
This course can be opted as an elective by the students of following subjects: Any one
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: IV
Subject: Research Methodology		
Course Code: M.Com 201	Course Title: Research Methodology	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Understand and use the concept of research methodology.</p> <p>CO₂ Judge the reliability and validity of experiments and perform exploratory data analysis.</p> <p>CO₃ Use parametric and non-parametric hypothesis tests (and interpreting their results).</p> <p>CO₄ Use computer-intensive methods for data analysis.</p>		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	FUNDAMENTALS OF RESEARCH TESTING	
Unit I	INTRODUCTION	
Unit II	RESEARCH PROBLEMS	
Unit III	RESEARCH DESIGN	
Unit IV	DATA COLLECTION	
Block 2	SAMPLING AND SCALING	
Unit V	SAMPLING	
Unit VI	SCALING	
Unit VII	GRAPHS AND DIAGRAMS	
Unit VIII	ADVANCED TECHNIQUES	
Block 3	CENTRAL TENDENCY, PROBABILITY AND STATISTICAL TOOLS	
Unit IX	CENTRAL TENDENCY MEASURES	
Unit X	DISPERSION	
Unit XI	CORRELATION AND REGRESSION	
Unit XII	PROBABILITY THEORY	
Block 4	STATISTICAL TEST	
Unit XIII	CONCEPTUAL FRAMEWORK	
Unit XIV	ANOVA AND OTHERS	
Unit XV	Z TEST AND T TEST	

Unit XVI	USES OF ICT IN RESEARCH METHODOLOGY
Block 5	CASE STUDY AND REPORT WRITING
Unit XVII	CASE STUDY
Unit XVIII	THEORETICAL DISTRIBUTION
Unit XIX	EMPIRICAL R AND BIBLIOGRAPHY
Unit XX	REPORT WRITING
Suggested Text Book Readings: Research Methodology by Francis Chalgum Rese Research Methodology by Khothari Research Methodology by S R Sharvel Kitab Mahal	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum: Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counselling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents) https://youtu.be/99fPNsAZZ9o	
Name of electronic media: YouTube	Year of incorporation: 2019

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: II
Subject: Principles of Management		
Course Code: M.Com 202	Course Title: Principles of Management	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management.		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Understand fundamental concepts and principles of management, including the basic roles, skills, and functions of management. CO ₂ With the help of interactions between the environment, technology, human resources, and organizations in order to achieve its objective. CO ₃ Understand realistic and practical applications of management concepts. CO ₄ Compare and contrast different types, roles and styles of managers across organizations		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		

BLOCK 1	MANAGEMENT CONCEPTS AND PRINCIPLES
UNIT I	1 CONCEPT OF MANAGEMENT
UNIT II	ORGANISATION
UNIT III	MANAGEMENT THINKERS
UNIT IV	IMPORTANT APPROACH TO MANAGEMENT
BLOCK 2	PLANNING AND DECISION MAKING
UNIT V	PLANNING
UNIT VI	NATURE AND PURPOSE OF A STRATEGIES AND POLICIES
UNIT VII	DECISIONS
UNIT VIII	BRAINSTORMING
BLOCK 3	ORGANISING AND STAFFING
UNIT IX	ORGANISING
UNIT X	DELEGATION
UNIT XI	CENTRALISATION AND DECENTRALIZATION
UNIT XII	STAFFING
BLOCK 4	COORDINATION AND CONTROL
UNIT XII	COORDINATION AND CONTROL
UNIT XIII	DIRECTION AND SUPERVISION
UNIT XIV	COORDINATION AND COMMUNICATION
UNIT XV	CONTROL
UNIT XVI	TECHNIQUES OF CONTROL
Suggested Text Book Readings: Principles of Management by L M Prasad Principles of Management by Edwin flippo Principles of Management by F W Taylor Principles of Management by Dr. Devesh Ranjan Tripathi, Astha Publication Prayagraj Principles of Management by Gyan Prakash Yadav Swasthik Publication New Delhi	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum: Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counselling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents) https://youtu.be/USr6ZW01mP4 https://youtu.be/MP45_TiSSas	
Name of electronic media: YouTube	Year of incorporation: 2019

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: II
Subject: Managerial Economics		
Course Code: M.Com 203	Course Title: Managerial Economics	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective		

understanding of principles and practice of management.	
To find out the appropriate commercial activities with the help of effective communications and research methods.	
To ensure the availability of goods and services by use of marketing management principles.	
To correlation the managerial economics with labor economics and international economics.	
To operate the enterprises and small business units by effective use of human resource management.	
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Understand background of managerial economics. CO ₂ Develop an understanding of role and function of managers. CO ₃ Provide a detailed view of various roles played by cost and revenue in business. CO₄ Understand the term inflation and measures to control inflation.	
Credits: 4	Type of Course: Core/Elective (Core)
Category of Course: Compulsory	Value addition/ Skill development
Max. Marks: 70	Min. Passing Marks: 24
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)	
BLOCK 1	INTRODUCTION
UNIT I	MANAGERIAL ECONOMICS AND ECONOMIST
UNIT II	UTILITY
UNIT III	LAW OF DIMINISHING MARGINAL UTILITY
UNIT IV	LAW OF EQUI-MARGINAL UTILITY
BLOCK 2	DEMAND ANALYSIS
UNIT V	CONCEPTUAL FRAMEWORK
UNIT VI	DEMAND DETERMINANTS
UNIT VII	DEMAND FORECASTING
UNIT VIII	ELASTICITY OF DEMAND
BLOCK III	CONSUMER AND COST ANALYSIS
UNIT IX	INDIFFERENCE CURVE ANALYSIS
UNIT X	CONSUMER SURPLUS
UNIT XI	COST ANALYSIS
UNIT XII	COST OUTPUT RELATION
BLOCK IV	PRODUCTION AND REVENUE ANALYSIS
UNIT XIII	PRODUCTION CONCEPTS
UNIT XIV	ECONOMIES AND ECONOMIES OF SCALE, THEORY OF PRODUCTION
UNIT XV	REVENUE ANALYSIS
UNIT XVI	CAPITAL BUDGETING AND PRACTICES
BLOCK V	PRICE & PROFIT ANALYSIS
UNIT XVII	MARKET & PERFECT COMPETITION
UNIT XVIII	IMPERFECT COMPETITION
UNIT XIX	MONOPOLY
UNIT XX	PROFIT THEORIES & POLICY
Suggested Text Book Readings: Managerial Economics By Prof Alok Srivastava Managerial Economics by Dr. S B Gupta Managerial Economics by Dr. Sahitya Bhawan Publication	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	

Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: II
Subject: Marketing Management 2		
Course Code: M.Com 204	Course Title: Marketing Management 2	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Become aware of entrepreneurship opportunities available in the society for the Marketing management.</p> <p>CO₂ Acquaint them with the challenges faced by the marketing managers.</p> <p>CO₃ Develop the motivation to enhance marketing competency.</p>		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	CONSUMER BEHAVIOR	
Unit I	INDIAN CONSUMMATE ENVIRONMENT	
Unit II	PRODUCT DECISION AND STRATEGIES FOR CONSUMER	
BLOCK II	PRODUCT LIFE CYCLE AND NEW PRODUCT DEVELOPMENT	
Unit III	PRODUCT AND BRANDING DECISIONS	
Unit IV	BRANDING AND PACKAGING DECISIONS	
Unit V	PRICING POLICIES AND PRACTICES	
Unit VI	SALES BROADCASTING	
BLOCK III	MARKETING PROMOTIONS AND COMMUNICATION	
Unit VII	MARKETING COMMUNICATION AND ADVERTISING	
Unit VIII	PERSONAL SELLING AND SALES PROMOTION	
UNIT IX	DISTRIBUTION AND STRATEGY	
UNIT X	MARKETING AND PUBLIC POLICY	
<p>Suggested Text Book Readings:</p> <p>Marketing management by Phillip Kotler</p> <p>Marketing Management By Mamoria ,Mulla Joshi</p> <p>Marketing Management By Dr Gaurav Sankalp Sahitya bhawan Publication</p>		
This course can be opted as an elective by the students of following subjects: Any one		
<p>Suggested equivalent online courses (MOOCs) for credit transfer:</p> <p>Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p>		

Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: II
Subject: Financial Management 2		
Course Code: M.Com 205	Course Title: Financial Management 2	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Maximization of value of the firm by earning profits.</p> <p>CO₂ Determination of patterns of determining capital structure.</p> <p>CO₃ Assessment of working capital needs of the firm.</p> <p>CO₄ Focus on various decision of the firm like investment, financing and dividend.</p>		
Credits:4	Type of Course: Core/Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK I	CAPITAL BUDGETING	
UNIT I	CAPITAL BUDGETING	
UNIT II	CASH MANAGEMENT	
BLOCK II	CAPITALISATION	
UNIT III	THEORIES OF CAPITALISATION	
UNIT IV	NEED FOR CAPITAL STRUCTURE	
UNIT V	FINANCIAL PLANNING	
UNIT VI	LEVERAGES	
BLOCK III	WORKING CAPITAL MANAGEMENT	
UNIT VII	INTRODUCTION	
UNIT VIII	METHODS OF FORECASTING OF WORKING CAPITAL	
UNIT IX	INVENTORY MANAGEMENT	
UNIT X	RECEIVABLE MANAGEMENT	
<p>Suggested Text Book Readings:</p> <p>Financial management by I M Pandey</p> <p>Financial management By DR S P Gupta & Dr Gaurav Sankalp</p> <p>Financial management By Prasana Chandra Mc Gill Publication</p>		
This course can be opted as an elective by the students of following subjects: Any one		
<p>Suggested equivalent online courses (MOOCs) for credit transfer:</p> <p>Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.</p>		

Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: III
Subject: Business Statistics		
Course Code: M.Com 301	Course Title: Business Statistics	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Do calculation of arithmetic mean, median and mode and partition values.</p> <p>CO₂ Understand calculation of moments, skewness and kurtosis and determining whether the given distribution is normal or not.</p> <p>CO₃ Understand Probability and applications of probability theory.</p> <p>CO₄ Understand correlation regression analysis and their applications.</p> <p>CO₅ Understand statistical testing and their applications</p>		
Credits:4	Type of Course: Core/Elective (Core)	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	INTRODUCTION TO STATISTICS	
UNIT I	MEASURES OF CENTRAL TENDENCY	
UNIT II	MEASURES OF SKEWNESS AND KURTOSIS	
UNIT III	PROBABILITY 1	
UNIT IV	PROBABILITY 2	
UNIT V	CONDITIONAL THEORY AND BAYES THEOREM	
BLOCK 2	THEORITICAL DISTRIBUTIONS	
UNIT VI	BINOMIAL AND POISON DISTRIBUTION	
UNIT VII	NORMAL DISTRIBUTION	
BLOCK 3	SAMPLING	
UNIT VIII	SAMPLING AND DATA COLLECTION	
UNIT IX	SAMPLING DISTRIBUTION	
UNIT X	DATA COLLECTION AND TECHNIQUES	
UNIT XI	STATISTICAL ESTIMATION	
BLOCK 4	SAMPLING TEST	
UNIT XII	HYPOTHESIS ERRORS	
UNIT XII	LARGE AND SMALL SAMPLES	
UNIT XIV	NON PARAMETRIC TEST	
UNIT XV	CORRELATION AND REGRESSION	
BLOCK 5	INDEX NUMBER AND QUALITY CONTROL	
UNIT XVI	STATISTICAL QUALITY CONTROL	
UNIT XVII	CONSTRUCTION OF CONTROL CHARTS	
UNIT XVIII	TIME SERIES	

UNIT XIX	CHI SQUARE TEST	
Suggested Text Book Readings: Business Statistics by Prof J K Sharma Business Statistics By Dr Gaurav Sankalp Agra book International		
This course can be opted as an elective by the students of following subjects: Any one		
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.		
Electronic media and other digital components in the curriculum: Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counselling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents) https://youtu.be/pubpboman54 https://youtu.be/rmGWxV7WWEQ https://youtu.be/MHoxm38KZ_g https://youtu.be/Y5AHIEBh-Ds https://youtu.be/VQcxfkIRIzU		
Name of electronic media: YouTube	Year of incorporation: 2019	
Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester: III
Subject: Income Tax		
Course Code: M.Com 302	Course Title: Income Tax	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Do calculation of arithmetic mean, median and mode and partition values. CO ₂ Understand calculation of moments, skewness and kurtosis and determining whether the given distribution is normal or not. CO ₃ Understand Probability and applications of probability theory. CO ₄ Understand correlation regression analysis and their applications. CO ₅ Understand statistical testing and their applications.		
Credits:4	Type of Course: Core/Elective (Core)	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		

1. Income Tax: Introduction and Important Definitions
2. Agricultural Income.
3. Residence and Tax Liability (Basis of Charge)
4. Exemptions from Tax (Non-taxable Income) Income from Salaries
5. Income from Salaries
6. Income from Salaries (Retirement)
- Income from House Property
- Profits and Gains of Business or Profession
9. Determination of Income of Certain Business or Profession on a Presumptive Basis...
10. Depreciation and Investment Allowance
11. Capital Gains
12. Income from Other Sources
13. Clubbing of Incomes and Deemed Incomes (Aggregation of Incomes)
14. Set-off and Carry Forward of Losses
15. Deductions to be Made from Gross Total Income while Computing Total Income
16. Computation of Total Income of Individuals.
17. Computation of Tax Liability of Individuals
18. Rebate and Relief of Tax
19. Assessment of Partnership Firms

Suggested Text Book Readings:

Income Tax Dr H .C. Mehrotra & Dr S P Goyal Sahitya Bhawan (This book will be given in Place of SLM)

Income Tax Taxmann Publication

This course can be opted as an elective by the students of following subjects: Any one

Suggested equivalent online courses (MOOCs) for credit transfer:

Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Course prerequisites: **None**

Programme: MBA

Year: 2022

Semester: 2

Subject: Business Environment

Course Code: M.Com 303

Business Environment

Course Objectives:

To understand the concepts of business and its environment.

To analyse the overall business environment and evaluate its various components in business decision-making.

To discuss the contemporary issues in business.

To examine and evaluate the business in International Environment.

Course Outcomes:

CO1: Learners would be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis. They will familiarize with the nature of business environment and its components.

CO2: Develops basic understanding and demonstrate/develop conceptual framework of business environment and generate interest in international business.

CO3: Understand the definition of ethics and the importance and role of ethical behaviour in the business world.

CO4: Learners would be acquainted with various strategies of Global Trade. They would also discuss Foreign Trade in India, Foreign Direct Investments, and its implications on Indian Industries.

CO5: Learners would describe and discuss Corporate Social Responsibility, Corporate

Governance and Social Audit.	
Credits: 4	Type of Course: Core/Elective (Core)
Category of Course: Compulsory	Value addition/ Skill development
Max. Marks: 70	Min. Passing Marks: 24
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)	
Block 1	Management Concept And Principles
Unit I	Overview of Business Environment
Unit II	Complexities and Diversities of Business Environment in 21 st Century
Unit III	Environmental Scanning
Unit IV	Political Environment
Block 2	Economic Environment
Unit V	Economic Environment
Unit VI	Industrial Policy: Strategies And Evaluation Of Current Five Year Plan, New Industry Policy And Industrial Licensing
Unit VII	Economic Policy
Unit VIII	Legal Environment
Block 3	Social Environment And Ethics
Unit IX	Public Sector in India
Unit X	Performance, Problem and Constraint of Public Sector
Unit XI	Social Environment
Unit XII	Business Ethics
Block 4	Technological Environment And Globalisation
Unit XIII	Technological Environment: Impact on Technology on Business ,
Unit XIV	Technological Policy, Import of Technology, Problems in Technology Transfer
Unit XV	International Environment: Emergence of Globalization, Control of FDI
Unit XVI	Benefits and Problem from MNCs, WTO, its Role and Functions
Block 5	Corporate Governance
Unit XVII	Meaning and Need of Corporate Restructuring
Unit XVIII	Objectives and Procedure of Corporate Restructuring
Unit XIX	Corporate Governance
Unit XX	Benefits of Corporate Governance and its Present State in India
Suggested Text Book Readings:	
<ul style="list-style-type: none"> ➤ Cherunilam Francis, Business environment, Vikas Publishing House pvt ltd. ➤ Bedi Suresh, Business Environment Excel Books. ➤ Mital Environment, Excel books. ➤ A.C. Fernando, Business Environment. ➤ Saleem, Shaikh, Business Environment, Pearson. 	
This course can be opted as an elective by the Learners of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer:	
Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	
Electronic media and other digital components in the curriculum:	
Choose any one or more than one: (Electronic Media: Audio/Video Lectures, Online Counseling/Virtual Classes/E-Contents/e-SLM/OER/supplementary links for reference/Video Conferencing/Radio broadcast/Web Conferencing/ Other electronic and digital contents)	
Name of electronic media	Year of incorporation

Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: III
Subject: Production Management 1		
Course Code: M.Com 304	Course Title: Production Management 1	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Understand the role of human resource management in organizations and the factors shaping that role.</p> <p>CO₂ Understand key concepts and Principles from the Area of Production Management</p> <p>CO₃ Apply key course concepts to actual Production Management problems in organizations.</p> <p>CO₄ Understand the inventory management impact on Production Management activities on organizations.</p> <p>CO₅ Understand the implications of increasing diversity and globalization for production and material handling processes.</p>		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	BASIC ISSUES PRODUCTION MANAGEMENT	
UNIT I	PRODUCTION AND OPERATION MANAGEMENT AND OVERVIEW	
UNIT II	NEED TO PRODUCTION SYSTEM ISSUES AND ENVIRONMENT	
UNIT III	TOTAL QUALITY MANAGEMENT	
UNIT IV	LATEST TECHNIQUES IN PRODUCTION MANAGEMENT	
BLOCK 2	PRODUCTION AND FORECASTING	
UNIT V	NEED AN IMPORTANCE OF FORECASTING	
UNIT VI	QUALITATIVE METHODS OF FORECASTING 1	
UNIT VII	QUALITATIVE METHODS OF FORECASTING 2	
UNIT VIII	QUALITATIVE METHODS OF FORECASTING 3	
BLOCK 3	PRODUCTION PLANNING	
UNIT IX	FACILITY LOCATION PLANNING	
UNIT X	CAPACITY PLANNING	
<p>Suggested Text Book Readings:</p> <p>Production Management by B S Goel</p> <p>Production Management by S N Chary</p> <p>Production Management by R Parnaseelam</p>		
<p>This course can be opted as an elective by the students of following subjects: Any one</p> <p>Suggested equivalent online courses (MOOCs) for credit transfer:</p> <p>Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit</p>		

transfer is applied for.

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester:III
Subject: Human Resource Management 1		
Course Code: M.Com 305	Course Title: Human Resource Management 1	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Understand the role of human resource management in organizations and the factors shaping that role.</p> <p>CO₂ Understand key concepts and Principles from the Area of HRM.</p> <p>CO₃ Apply key course concepts to actual HRM problems in organizations.</p> <p>CO₄ Understand the financial impact of HRM activities on organizations.</p> <p>CO₅ Understand the implications of increasing diversity and globalization for HRM processes.</p>		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	HUMAN RESOURCE MANAGEMENT	
UNIT I	HUMAN RESOURCE MANAGEMENT	
UNIT II	2 HUMAN RESOURCE DEVELOPMENT	
UNIT III	STRATEGIC HUMAN RESOURCE MANAGEMENT	
UNIT IV	INTERNATIONAL HUMAN RESOURCE MANAGEMENT	
BLOCK 2	HUMAN RESOURCE RECRUITMENT	
UNIT V	HUMAN RESOURCE PLANNING	
UNIT VI	HUMAN RESOURCE INFORMATION SYSTEM	
UNIT VII	RECRUITMENT AND SELECTION	
UNIT VIII	PLACEMENT AND INDUCTION	
BLOCK 3	TRAINING AND DEVELOPMENT	
UNIT IX	TRAINING AND DEVELOPMENT	
UNIT X	EVALUATION OF TRAINING HUMAN RESOURCE MANAGEMENT	
<p>Suggested Text Book Readings:</p> <p>Human resource Management by L M Prasad</p> <p>Human Resource Management by k Ashwathapa</p> <p>Human Resource Management by Dr Gaurav Sankalp, Sahitya Bhawan Publication</p> <p>Human Resource Management by Dr Gyan Prakash Yaday, Swastik Publication New Delhi</p>		
This course can be opted as an elective by the students of following subjects: Any one		
<p>Suggested equivalent online courses (MOOCs) for credit transfer:</p> <p>Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit</p>		

transfer is applied for.

Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: IV
Subject: Goods & Services Tax		
Course Code: M.Com 401	Course Title: Goods & Services Tax	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ - Provide the knowledge of Goods & Services Tax to learners. CO ₂ – Introduce with rules and regulations of GST. CO ₃ – learner will know how to Prepare GST statement and analysis.		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	GST PAYMENT	
UNIT I	PREPARATION OF TAX INVOICE	
UNIT II	COMPOSITION LEVY	
UNIT III	INPUT TAX CREDIT	
UNIT IV	INPUT SERVICES DISTRIBUTORS IN GST	
BLOCK 2	GST ASSESSMENT AND TAX AUDIT	
UNIT V	PAYMENT OF GST	
UNIT VI	TAX DEDUCTION AND TAX COLLECTOR AT SOURCE	
UNIT VII	REFUNDS	
UNIT VIII	TAX LIABILITY UNDER RESERVE CHARGE	
UNIT IX	PROVISIONS REGARDING JOB WORK	
UNIT X	RETURNS UNDER GST	
UNIT XI	ASSESSMENT SCRUTINY AND TAX AUDIT	
UNIT XII	ELECTRONIC COMMERCE	
UNIT XIII	ANTI PROFITEERING MEASURES	
UNIT XIV	AVOIDANCE OF DUAL CONTROL	
BLOCK 3	CUSTOMS LAW	
UNIT XV	CUSTOM DUTY: BASIC CONCEPT	
UNIT XVI	TYPES OF CUSTOM DUTY VALUATION AND CALCULATION OF CUSTOM DUTY	
UNIT XVII	PERSONAL BAGGAGE : RULES AND EXEMPTIONS	
Suggested Text Book Readings: Goods and services tax by Taxman Publication Goods and services tax by Sahitya bhawan Publication Goods and services tax by Dr Ekta Verma, Sikha Publication		

Goods and services tax by Dr Vikas Singh
This course can be opted as an elective by the students of following subjects: Any one
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.

Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: IV
Subject: Business Ethics		
Course Code: M.Com 402	Course Title: Business Ethics	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlation the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Understand and use the concept of Business Ethics.</p> <p>CO₂ Judge the reliability and validity of ethics in business.</p> <p>CO₃ Use of ethics in decision making</p> <p>CO₄ Use ethics in social development and organizational behaviour</p>		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	AN OVERVIEW OF BUSINESS ETHICS	
UNIT I	INTRODUCTION	
UNIT II	ECONOMIC ISSUES	
UNIT III	FRAMEWORK FOR ETHICAL DECISION MAKING	
UNIT IV	CORPORATE GOVERNANCE	
BLOCK 2	INDIVIDUAL & ORGANISATIONAL FACTORS	
UNIT V	MORAL PHILOSOPHY	
UNIT VI	THE ROLE OF CORPORATE CULTURE AND LEADERSHIP	
UNIT VII	INTERPERSONAL RELATIONSHIPS IN ORGANIZATION	
UNIT VIII	THE ROLE OF OPPORTUNITY AND CONFLICT	
BLOCK III	EXTERNAL CONTEXT	
UNIT IX	ECOLOGY	
UNIT X	CONSUMERS	
UNIT XI	ADVERTISING ETHICS	
BLOCK IV	INTERNAL CONTEXT	
UNIT XII	JOB DISCRIMINATION	
UNIT XIII	THE EMPLOYEE'S OBLIGATION	
UNIT XIV	NEED FOR ORGANIZATIONAL ETHICS PROGRAM	
UNIT XV	THE ETHICS AUDIT	

BLOCK V	BUSINESS ETHICS IN A GLOBAL ECONOMY
UNIT XVI	ETHICAL PERCEPTIONS
UNIT XVII	GLOBAL VALUES
UNIT XVIII	CORPORATE GOVERNANCE
UNIT XIX	BOARD OBJECTIVES AND STRATEGIES
UNIT XX	ACCOUNTING STANDARDS & ACCOUNTING DISCLOSURES.
Suggested Text Book Readings: Business Ethics By John C Maxwell Business Ethics by A C Fernando	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be considered for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	

Course prerequisites: None		
Programme: M.Com	Year: 2023	Semester: 4
Subject: Security and Portfolio Analysis		
Course Code: M.Com 403	Course Title: Security and Portfolio Analysis	
<p>Course Objectives:</p> <p>To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.</p> <p>To enable a student well versed in national as well as international trends.</p> <p>To enhance the working culture of entrepreneurs by application of principles of management accounting.</p> <p>Increasing profitability of the organization with the help of statistical methods.</p> <p>To ensure the better financial position of organization by effective financial management.</p> <p>To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.</p> <p>To find out the appropriate commercial activities with the help of effective communications and research methods.</p> <p>To ensure the availability of goods and services by use of marketing management principles.</p> <p>To correlate the managerial economics with labor economics and international economics.</p> <p>To operate the enterprises and small business units by effective use of human resource management.</p>		
<p>Course Outcomes:</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁- Provide the knowledge of Security and Portfolio Analysis to learners.</p> <p>CO₂ – Introduce learner with the share and mutual funds.</p> <p>CO₃ – Prepare and analyze the portfolio</p>		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Compulsory	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
Block 1	INVESTMENT DECISIONS	
Unit I	NATURE AND SCOPE OF INVESTMENT DECISIONS	
Unit II	COMPONENTS OF INVESTMENT RISK	
Unit III	VALUATION OF SECURITY	
Unit IV	THE DYNAMIC VALUATION PROCESS	
Block 2	PRIMARY AND SECONDARY MARKET	
Unit V	ORGANISATION AND FUNCTIONING	
Unit VI	REGULATION OF OTCEI	
Unit VII	SECURITY AND EXCHANGE BOARD OF INDIA	
Unit VIII	ECONOMY AND INDUSTRIAL	
UNIT IX	COMPANY LEVEL ANALYSIS	
UNIT X	TECHNICAL ANALYSIS	

UNIT XI	EFFICIENT MARKET HYPOTHESIS	
BLOCK IV	PORTFOLIO ANALYSIS	
UNIT XII	CONCEPTUAL FRAMEWORK	
UNIT XIII	PORTFOLIO SELECTION	
UNIT XIV	CAPITAL MARKET THEORY	
UNIT XV	PORTFOLIO REVISION	
Suggested Text Book Readings: Security and Portfolio Analysis by Dr B P Aggrawal Sahitya Bhawan Publication Agra Security and Portfolio Analysis by S C Manchandana new age publication		
This course can be opted as an elective by the students of following subjects: Any one		
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.		
Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester:IV
Subject: Production Management 2		
Course Code: M.Com 404	Course Title: Production Management 2	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Understand the role of human resource management in organizations and the factors shaping that role. CO ₂ Understand key concepts and Principles from the Area of Production Management CO ₃ Apply key course concepts to actual Production Management problems in organizations. CO ₄ Understand the inventory management impact on Production Management activities on organizations. CO ₅ Understand the implications of increasing diversity and globalization for production and material handling processes.		
Credits: 4		Type of Course: Core/Elective (Core)
Category of Course: Discipline Specific Elective Course (DEC)		Value addition/ Skill development
Max. Marks: 70		Min. Passing Marks: 24
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK 1	FACILITY PLANNING	
UNIT I	FACILITY PLANNING	
UNIT II	AGGREGATE PRODUCTION PLANNING	
BLOCK II	WORK SYSTEM DESIGN	
UNIT III	WORK SYSTEM DESIGN	
UNIT IV	MANAGEMENT INFORMATION AND PRODUCTION SYSTEM	
UNIT V	JUST IN TIME	
UNIT VI	LOGISTIC MANAGEMENT	

BLOCK III	WORK SYSTEM DESIGN
UNIT VII	ISSUES IN MATERIALS MANAGEMENT
UNIT VIII	INDEPENDENT DEMAND INVENTORY SYSTEM
UNIT IX	DEPENDENT DEMAND INVENTORY SYSTEM
UNIT X	SCHEDULING
Suggested Text Book Readings: Production Management by B S Goel Production Management by S N Chary Production Management by R Parnaseelam	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCs/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	

Course prerequisites: None		
Programme:M.Com	Year: 2023	Semester:IV
Subject: Human Resource Management 2		
Course Code: M.Com 405	Course Title: Human Resource Management 2	
Course Objectives: To acquaint a student with conventional as well as contemporary areas in the discipline of commerce. To enable a student well versed in national as well as international trends. To enhance the working culture of entrepreneurs by application of principles of management accounting. Increasing profitability of the organization with the help of statistical methods. To ensure the better financial position of organization by effective financial management. To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management. To find out the appropriate commercial activities with the help of effective communications and research methods. To ensure the availability of goods and services by use of marketing management principles. To correlation the managerial economics with labor economics and international economics. To operate the enterprises and small business units by effective use of human resource management		
Course Outcomes: After studying of this course, learners outcomes are: CO ₁ Understand the role of human resource management in organizations and the factors shaping that role. CO ₂ Understand key concepts and Principles from the Area of HRM. CO ₃ Apply key course concepts to actual HRM problems in organizations. CO ₄ Understand the financial impact of HRM activities on organizations. CO ₅ Understand the implications of increasing diversity and globalization for HRM processes.		
Credits: 4	Type of Course: Core/Elective (Core)	
Category of Course: Discipline Specific Elective Course (DEC)	Value addition/ Skill development	
Max. Marks: 70	Min. Passing Marks: 24	
(Syllabi should be framed block wise/unit wise; No of blocks and units may change)		
BLOCK I	TRAINING AND DEVELOPMENT	
UNIT I	EXECUTIVE DEVELOPMENT PROGRAMME	
UNIT II	MANAGEMENT DEVELOPMENT	
BLOCK II	APPRAISAL SYSTEM	
UNIT III	PERFORMANCE APPRAISAL	
UNIT IV	COMPENSATION ADMINISTRATION	
UNIT V	INCENTIVES PAYMENT	
UNIT VI	POTENTIAL APPRAISAL	
BLOCK III	INDUSTRIAL RELATION AND TRADE UNION	

UNIT VII	INDUSTRIAL RELATION
UNIT VIII	DISCIPLINE & GRIEVANCE CELL PROCEDURE
UNIT IX	TRADE UNIONISM
UNIT X	LABOUR VERIFICTAION
Suggested Text Book Readings: Human resource Management by L M Prasad Human Resource Management by k Ashwathapa Human Resource Management by Dr Gaurav Sankalp, Sahitya Bhawan Publication Human Resource Management by Dr Gyan Prakash Yadav	
This course can be opted as an elective by the students of following subjects: Any one	
Suggested equivalent online courses (MOOCs) for credit transfer: Any course offered in MOOCS/ Swayam Portal conducted by UGC, IIMS or IGNOU shall be consider for the credit transfer. The title of the course must be same as the one in which credit transfer is applied for.	

M.Com (Master in Commerce)

Programme Outcomes

- PO 1 To acquaint a student with conventional as well as contemporary areas in the discipline of commerce.
- PO 2 To enable a student well versed in national as well as international trends.
- PO 3 To enhance the working culture of entrepreneurs by application of principles of management accounting.
- PO 4 Increasing profitability of the organization with the help of statistical methods.
- PO 5 To ensure the better financial position of organization by effective financial management.
- PO 6 To develop the understanding of futures affecting the business. For the efficient and effective understanding of principles and practice of management.
- PO 7 To find out the appropriate commercial activities with the help of effective communications and research methods.
- PO 8 To ensure the availability of goods and services by use of marketing management principles.
- PO 9 To correlation the managerial economics with labor economics and international economics.
- PO 10 To operate the enterprises and small business units by effective use of human resource management.

Course Code		Title of Course
M.CO M 101	CO1	Accounting and Finance for Managers Course Objective: CO 1 To make learners aware of Financial and accounting practices CO 2 To make learners enhance their capabilities and skills CO 3 To make learners aware with best practices adopted in the industry in the field of accounting and finance. CO 4 To make learners aware with new rules and regulations adopted by the industry made by the government CO 5 To provide practical knowledge of the subject CO6 To develop analytical skills of learners.
M.CO M 102	CO2	Organizational Behavior Course Objective: CO 1 To make learners aware of Behavior functions CO2 To make learners enhance their capabilities and skills CO3 To make learners aware with the Emotional Intelligence CO4 To develop management skills and develop leadership qualities.
M.CO M 103	CO3	Entrepreneurship and small business management Course Objective: CO1 To make learners aware of Management of New and Small enterprises. CO2 To make learners enhance their capabilities and skills by knowing various laws related towards the field. CO3 To make learners aware with best practices adopted in the industry in the field of Management of New and Small enterprises. CO4 To develop new skills in the learners needed in the industry. CO5 To develop analytical skills of learners. CO6 To provide practical knowledge of the subject
M.CO M 104	CO4	Marketing Management -1 Course Objective: CO 1 To make learners aware of Marketing practices CO 2 To make learners enhance their capabilities and skills CO 3 To make learners aware with best practices adopted in the industry in the field of Marketing management CO 4 To develop new skills in the learners needed in the industry.

M.CO M 105	CO 5	Financial management -1 CO ₁ Maximization of value of the firm. CO ₂ Determination of patterns of determining capital structure. CO ₃ Assessment of working capital needs of the firm. CO ₄ Focus on various decision of the firm like investment, financing and dividend.
M.Com 106	CO6	Mini Project After studying of this course, learners outcomes are: CO1 To have an idea of project designing and writing Co2 To enhance writing ability and in-depth knowledge of subject CO 3 To Understand the relevance of subject in the present life scenario CO4 to enhance skill about the subject on which mini project is done
M.CO M 201	CO07	Research Methodology Course Objective: CO 1 To make learners aware of statistical techniques used in research. CO 2 To make learners enhance their capabilities and skills needed for decision making. CO 3 To make learners aware with the basic statistical tools and its usefulness in decision making CO 4 To make learners enhance their skills CO 5 To develop analytical skills of learners. CO6 To provide practical knowledge of the subject
M.CO M 202	CO08	Principles of management After studying of this course, learners outcomes are: CO ₁ Understand fundamental concepts and principles of management, including the basic roles, skills, and functions of management. CO ₂ With the help of interactions between the environment, technology, human resources, and organizations in order to achieve its objective. CO ₃ Understand realistic and practical applications of management concepts. CO ₄ Compare and contrast different types, roles and styles of managers across organizations
M.CO M 203	CO09	Managerial Economics After studying of this course, learners outcomes are: CO ₁ Understand background of managerial economics. CO ₂ Develop an understanding of role and function of managers. CO ₃ Provide a detailed view of various roles played by cost and revenue in business. CO ₄ Understand the term inflation and measures to control inflation.
M.CO M 204	CO10	Marketing Management -2 After studying of this course, learners outcomes are: CO ₁ Evaluate the significance of marketing. CO ₂ Analyze the relationships between marketing management and the political, economic, legal and social policies and its impact on business. CO ₃ Identify the role and significance of various elements of marketing mix. CO ₄ To evaluate the role and relevance of marketing organization in current marketing conditions. CO ₅ Understanding the marketing concepts in global environment. and its relevance.

M.CO M 205	CO11	<p>Financial Management -2</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Maximization of value of the firm.</p> <p>CO₂ Determination of patterns of determining capital structure.</p> <p>CO₃ Assessment of working capital needs of the firm.</p> <p>CO₄ Focus on various decision of the firm like investment, financing and dividend.</p>
M.CO M 206	CO12	<p>Mini Project</p> <p>After studying of this course, learners outcomes are:</p> <p>CO1 To have an idea of project designing and writing</p> <p>Co2 To enhance writing ability and in-depth knowledge of subject</p> <p>CO 3 To Understand the relevance of subject in the present life scenario</p> <p>CO4 to enhance skill about the subject on which mini project is done</p>
M.CO M 301	CO13	<p>Business Statistics (M.Com-301)</p> <p>After studying of this course, learners outcomes are:</p> <p>CO₁ Do calculation of arithmetic mean, median and mode and partition values.</p> <p>CO₂ Understand calculation of moments, skewness and kurtosis and determining whether the given distribution is normal or not.</p> <p>CO₃ Understand Probability and applications of probability theory.</p> <p>CO₄ Understand correlation regression analysis and their applications.</p> <p>CO₅ Understand statistical testing and their applications.</p>
M.CO M 302	CO14	<p>Income tax</p> <p>After studying of this course, learners outcomes are:</p> <p>CO1 To make learners aware about the concept of Income Tax</p> <p>CO2 To make learners enhance their capabilities and skills</p> <p>CO3 To make learners aware with best practices adopted in the industry in the field of Income Tax</p> <p>CO4 To make learners aware with new rules and regulations adopted by the government</p> <p>CO5To develop analytical skills of learners.</p> <p>CO6 To provide practical knowledge of the subject</p>
M.CO M 303	CO15	<p>Business Environment</p> <p>Course Objective:</p> <p>CO1 To make learners aware of Economic and social environment of business and industry</p> <p>CO 2 To make learners enhance their capabilities and skills</p> <p>CO 3 To make learners aware with best practices adopted in the industry</p> <p>CO 4 To make learners aware with new rules and regulations adopted by the industry made by the government</p> <p>CO 5 To develop new skills in the learners needed in the industry.</p>
M.CO M 304	CO 16	<p>Production management</p> <p>Course Objective:</p> <p>CO 1 To make learners aware of Management of Machines and Materials</p> <p>CO 2 To make learners enhance their capabilities and skills</p> <p>CO 3 To make learners aware with best practices adopted in the industry in the field of production and operations management.</p> <p>CO 4 To make learners aware with new rules and regulations adopted by the industry made by the government</p> <p>CO 5 To provide practical knowledge of the subject</p> <p>CO 6 To develop analytical skills of learners.</p>

M.CO M 305	CO17	Human Resource management Course Objective: CO1 To make learners aware of Human Resource practices CO2 To make learners enhance their capabilities and skills CO3 To make learners aware with best practices adopted in the industry in the field of HRM. CO4 To develop new skills in the learners needed in the industry.
M.Com 306	Co 18	Mini Project After studying of this course, learners outcomes are: CO1 To have an idea of project designing and writing Co2 To enhance writing ability and in-depth knowledge of subject CO 3 To Understand the relevance of subject in the present life scenario CO4 to enhance skill about the subject on which mini project is done
M.CO M 401	CO 19	Goods and Services Tax CO1 To understand the concept of Goods & Service Tax CO2 To understand importance of GST in economy CO 3 To have a practical idea about GST and its implementation CO4 to learn the various dimensions in which GST is helping the growth of India
M.CO M 402	CO 20	Business Ethics Course Objective: CO1 To make learners aware of Corporate Policies and Practices CO2 To make learners enhance their capabilities and skills CO3 To make learners aware with best practices adopted in the industry in the field of strategic management. CO4 To make learners aware with new rules and regulations adopted by the industry made by the government CO5 To develop competitive skills in the learners and make them leaders who can works as strategist in the industry. CO6 To develop analytical skills of learners. CO7 To provide practical knowledge of the subject
M.CO M 403	CO21	Security Analysis and Portfolio Management Course Objective: CO 1 To make learners aware of Security Analysis and Portfolio Management CO 2 To make learners enhance their capabilities and skills CO 3 To make learners aware with best practices adopted in the industry in the field of accounting and finance. CO 4 To make learners aware with new rules and regulations adopted by the industry made by the government CO 5 To develop new skills in the learners needed in the industry. CO 6 To develop analytical skills of learners. CO 7 To provide practical knowledge of the subject
M.CO M 404	CO22	Production management Course Objective: CO 1 To make learners aware of Management of Machines and Materials CO 2 To make learners enhance their capabilities and skills CO 3 To make learners aware with best practices adopted in the industry in the field of production and operations management. CO 4 To make learners aware with new rules and regulations adopted by the industry made by the government CO 5 To provide practical knowledge of the subject CO 6 To develop analytical skills of learners.

M.CO M 405	CO 23	<p>Human Resource management</p> <p>Course Objective:</p> <p>CO1 To make learners aware of Human Resource practices</p> <p>CO2 To make learners enhance their capabilities and skills</p> <p>CO3 To make learners aware with best practices adopted in the industry in the field of HRM.</p> <p>CO4 To develop new skills in the learners needed in the industry.</p>
M.CO M 406	CO24	<p>Comprehensive Viva-voce</p> <p>Course Objective:</p> <p>CO 1 To make learners aware of all the subject taught in MBA</p> <p>CO 2 To make learners enhance their communication skills</p> <p>CO 3 To make learners enhance their motivation level</p> <p>CO 4To develop analytical skills of learners.</p> <p>CO5 To provide practical knowledge of the subject</p>

APPENDIX-II

Guidelines for Mini Project

Mini Project

Mini project are an integral component of the M.Com. programme. The project will be from any area related to the subject. Importance has been given to the utility of an area with respect to real life experience, development of experimental skills, and industrial applications. Mini project worth 4 credits will require full-time activity of the learner for a week. During this time a student has to work for around 60 hours. Around 40 hours would be spent on observation and data collection work, calculations, preparations of records, viewing or listening to the video/audio programmes and the remaining time will be used for writing the mini project.

The project will be of at least 30 pages having a case study of any topic related to the subject opted in the respective semester.

Maximum Marks 100

- Learner had to submit a mini project under the supervision of a guide who is faculty member on a related topic of commerce.
- Two copies of dissertation is to be prepared by the learner, two copies to be made. One copy is to be submitted with assignment work and one copy should be kept by the learner after the signature of the guide.
- The learner should take the topic from the concern faculty at the start of semester
- The Supervisor must be Faculty member of Commerce and management in any University or degree college.
- For any query learner can contact the course coordinator between at working hours only

The Mini Project Report must contain following contents.

- i. Company/ Organization/ Institution Profile
- ii. Objective of the Training
- iii. Research Methodology
- iv. Introduction about the research problem
- v. Questionnaire
- vi. Analysis (using various statistical tools and diagrammatic representation etc.)
- vii. Findings & Conclusion
- viii. Recommendations
- ix. Bibliography

(Sample of Cover page)

Mini PROJECT REPORT
ON
“Title of Project”
SUBMITTED IN PARTIAL FULFILLMENT OF
MASTER OF COMMERCE (M.COM)



UNDER GUIDANCE OF:	SUBMITTED BY:
Name of Guide	Name of Learner
Designation of Guide	Enrollment number
Name of University	Semester
	Course Code i.e 106/206/306

Signature of Supervisor

Signature of Learner

UTTAR PRADESH RAJASHRI TONDON OPEN UNIVERSITY (UPRTOU)

(date of submission with year)