MAZHARUL ULOOM COLLEGE (AUTONOMOUS)

(Established & Managed by The Ambur Muslim Educational Society)
Accredited by NAAC with Grade "A" CGPA 3.23 in Cycle 3
Affiliated to Thiruvalluvar University, Vellore
Ambur 635802 (Tirupattur District)

COURSE STRUCTURE & SYLLABUS

(For the students admitted from the year 2025-26 onwards)

Programme: M.Com. (General)

CONTENTS

M.Com.,(Commerce)

Programme Objectives:

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with in-depth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION

Duration : PG - Two Years

Programme Outcomes (POs)	
PO Code	**Programme Outcome Statement**
PO1	**Problem Solving and Decision-Making** Apply management theories and human resource practices to analyze and solve complex business problems using critical thinking, data-driven decision-making, and a global outlook.
PO2	**Ethical and Legal Reasoning** Incorporate ethical, legal, and moral principles into personal and professional conduct to ensure responsible and sustainable business practices.
PO3	**Communication and Interpersonal Skills** Develop effective communication, managerial, and interpersonal skills to collaborate with diverse stakeholders in organizational settings.
PO4	**Leadership and Team Management** Demonstrate leadership and team management abilities by planning, coordinating, and motivating teams to achieve organizational goals.
PO5	**Employability and Entrepreneurial Skills** Integrate modern business and digital practices to enhance employability, foster innovation, and develop an entrepreneurial mindset in dynamic business environments.
PO6	**Social Responsibility and Sustainability** Apply professional values to promote inclusive growth, sustainability, and meaningful contributions to societal development.
PO7	**Global and Multicultural Competence**

	Demonstrate awareness of global trends, cultural diversity, and international business practices to work effectively in cross-cultural and global contexts.
Programme Specific Outcomes (PSOs)	
PSO Code	**Programme Specific Outcome Statement**
PSO1	**Professional Readiness and Employability** Equip students with interpersonal, analytical, and collaborative skills to succeed in multicultural and professional environments.
PSO2	**Entrepreneurial Competence** Foster entrepreneurial thinking and decision-making abilities to innovate and launch successful startups or business ventures.
PSO3	**Research and Strategic Development** Enhance research aptitude and analytical skills to design ethical, data-driven, and legally compliant strategies across business domains including finance, marketing, HR, and entrepreneurship.
PSO4	**Business Competency and Ethics** Produce adaptable, innovative, and ethically responsible commerce professionals capable of navigating and excelling in evolving business landscapes.
PSO5	**Social Engagement and Collaboration** Encourage active engagement with society through collaboration with stakeholders, supporting inclusive and sustainable community development.

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits and Hours Distribution System for all Post – Graduate Courses including Lab Hours

First Year

Sem	Course Code	Part	List of Courses	No. of Hours	Credits	Marks		Total
						CIA	ESE	
Semester-I			Core – I	7	5	25	75	100
			Core – II	7	5	25	75	100
			Core – III	6	4	25	75	100
			Elective – I	5	3	25	75	100
			Elective – II	5	3	25	75	100
				30	**20**			

Sem	Course Code	Part	List of Courses	No. of Hours	Credits	Marks		Total
						CIA	ESE	
Semester II			Core – IV	6	5	25	75	100
			Core – V	6	5	25	75	100
			Core – VI	6	4	25	75	100
			Elective – III	3	3	25	75	100
			Elective – IV	3	3	25	75	100
			Skill Enhancement Course [SEC] - I	4	2	25	75	100
			Human Rights	2	2	25	75	100
			MOOC Course	-	2	25	75	100
				30	**26**			

Sem	Course Code	Part	List of Courses	No. of Hours	Credits	Marks		Total
						CIA	ESE	
Semester III			Core – VII	6	5	25	75	100
			Core – VIII	6	5	25	75	100
			Core – IX	6	5	25	75	100
			Core (Industry Module)- X	6	4	25	75	100
			Elective - V	3	3	25	75	100
			Skill Enhancement Course – II	3	2	25	75	100
			Internship / Industrial Activity [Credits]	-	2	25	75	100
				30	**26**			

Sem	Course Code	Part	List of Courses	No. of Hours	Credits	Marks		Total
						CIA	ESE	
Semester IV			Core – XI	6	5	25	75	100
			Core – XII	6	5	25	75	100
			Project with VIVA VOCE	10	7	25	75	100
			Elective – VI (Industry Entrepreneurship)	4	3	25	75	100
			Skill Enhancement Course – III/ Professional Competency Skill	4	2	25	75	100
			Extension Activity	-	1	25	75	100
				30	**23**			

Total 95 Credits for PG Courses

METHODS OF EVALUATION		
Internal Evaluation	Assignments / Snap Test / Quiz	**25 Marks**
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	**75 Marks**
Total		**100 Marks**

METHODS OF ASSESSMENT

Level	Definition
K1: Remembering	• The lowest level of questions requires students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook.
K2: Understanding	• Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
K3: Application	• Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response.
K4: Analye	• Analysing the question is one that asks the students to breakdown something in to its component parts. • Analysing requires students to identify reasons causes or motives and reach conclusions or generalizations.
K5: Evaluate	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem–solving. • Evaluation questions do not have single right answers.
K6: Create	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem-solving skills

PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO) MAPPING

PROGRAMME SPECIFIC OUTCOMES (PSO)						Mean Score of PSOs
	PO1	PO2	PO3	PO4	PO5	
PSO1	3	3	3	3	3	3
PSO2	3	3	3	3	3	3
PSO3	3	3	3	3	3	3
PSO4	3	3	3	3	3	3
PSO5	3	3	3	3	3	3
	Mean Overall Score					3
	Correlation					HIGH

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

Credit Distribution for PG Programme in Commerce

M.Com. (General)

First Year

Sem	Course Code	Part	Course Category	Course Title	Hours per Week	Credit	Marks for Evaluation		Total
							CIA	ESE	
Semester I		Part I	Core I	Business Finance	7	5	25	75	100
			Core II	Digital Marketing	7	5	25	75	100
			Core III	Banking and Insurance	6	4	25	75	100
			Elective - I	IA-Security Analysis and Portfolio Management (or) I B - Operations Research	5	3	25	75	100
			Elective - II	A - Labour Laws (or) II B - Strategic Human Resource Management	5	3	25	75	100
					30	**20**			

Sem	Course Code	Part	Course Category	Course Title	Hours per Week	Credit	Marks for Evaluation		Total
							CIA	ESE	
Semester II		Part I	Core IV	Strategic Cost Management	6	5	25	75	100
			Core V	Corporate Accounting	6	5	25	75	100
			Core VI	Corporate Structure and Compliance	6	4	25	75	100
			Elective - III	III A - Business Ethics and Corporate Sustainability (or) III B –Audit and Due Diligence	3	3	25	75	100
			Elective - IV	IV A - Rural Marketing (or) IV B - Supply Chain and logistics Management	3	3	25	75	100
		Part II	Skill Enhancement	Advertising and Media Management	4	2	25	75	100
				MOOC	-	2	25	75	100
				Human Rights	2	2	25	75	100
					30	26			

SEMESTER III

<table>
<tr><th rowspan="2">Sem</th><th rowspan="2">Course Code</th><th rowspan="2">Part</th><th rowspan="2">Course Category</th><th rowspan="2">Course Title</th><th rowspan="2">Hours per Week</th><th rowspan="2">Credit</th><th colspan="2">Marks</th><th rowspan="2">Total</th></tr>
<tr><th>CIA</th><th>ESE</th></tr>
<tr><td rowspan="7">Semester III</td><td></td><td rowspan="5">Part I</td><td>Core VII</td><td>Taxation</td><td>6</td><td>5</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td></td><td>Core VIII</td><td>Research Methodology</td><td>6</td><td>5</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td></td><td>Core IX</td><td>Computer Applications in Business - Practical</td><td>6</td><td>5</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td></td><td>Core X -</td><td>International Business</td><td>6</td><td>4</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td></td><td>Elective V</td><td>Elective
V A – Strategic Management
(or)
V B - International Financial Management</td><td>3</td><td>3</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td></td><td rowspan="2">Part II</td><td>Skill Enhancement</td><td>– Stock Market Operations</td><td>3</td><td>2</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td></td><td></td><td>Internship/Industrial Activity (credits)</td><td>-</td><td>2</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>30</td><td>26</td><td></td><td></td><td></td></tr>
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SEMESTER IV

Sem	Course Code		Course Category	Course Title	Credit	Hours per Week	Marks		Total
							CIA	ESE	
Semester IV		Part I	Core XI -	Corporate and Economic Laws	5	6	25	75	100
			Core XII -	Human Resource Analytics	5	6	25	75	100
				Project with Viva	7	10	25	75	100
			Elective VI	VI A- Organisational Behaviour (or) VI B - Insolvency Law and Practice	3	4	25	75	100
			Skill Enhancement	– Consumer Behaviour	2	4	25	75	100
		Part II		Extension Activity	1	-	25	75	100
					23	30	25	75	100
				Total (Semester I to IV) credits	**95**				

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M.Com. (General)

First Year **Core – VII** **Semester III**

TAXATION

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	TAXATION		6	-	-	-	5	6	25	75	100

	Learning Objectives
LO1	To provide advanced knowledge of direct and indirect taxation principles.
LO2	To develop skills in computation of taxable income and tax liability.
LO3	To familiarize students with GST and Customs procedures.
LO4	To understand tax administration, assessment and return filing procedures.
LO5	To enable students to apply tax planning techniques ethically.

SYLLABUS		
Unit	**Contents**	**Hours**
I	**Introduction to Income Tax and Heads of Income** – Basics of Income Tax Act – Important Definitions – Residential Status – Exempted Income – Computation of Total Income – **Five Heads of Income**: Income from Salary- Income from House Property-Profits and Gains of Business or Profession- Capital Gains- Income from Other Sources – Deductions under Chapter VI-A (overview)– Simple Problems	**18**
II	**Assessment of Individuals and Other Assesses**: Computation of Tax Liability of Individuals under Old and New Tax Regime – Assessment of Firms- Association of Persons (AOP),-Body of Individuals (BOI)- Companies and Co-operative Societies – Set-off and Carry Forward of Losses – Simple Problems	**18**

III	**Tax Administration and Tax Planning:** Return of Income: Meaning and Types – Statutory Obligation – Return Forms – Filing of Returns – Revised Return and Updated Return – Assessment Procedures – Tax Deducted at Source (TDS) – Advance Tax – Self-Assessment Tax – Tax Planning, Tax Avoidance and Tax Evasion – Theory Only	**18**
IV	**Goods and Services Tax (GST) :** GST Act, 2017 : Important Definitions – Registration Procedure – Types of GST: CGST, SGST, IGST and UTGST – Tax Invoice, Credit and Debit Notes – Input Tax Credit (ITC) – GST Returns – Assessment under GST: Self-Assessment, Provisional Assessment and Scrutiny Assessment – Theory Only	**18**
V	**Customs Act, 1962:** Important Definitions – Objectives and Importance of Customs Duty – Types of Customs Duties – Import and Export Procedures – Prohibition of Import and Export – Valuation under Customs Act – Transaction Value and Assessable Value – Computation of Customs Duty – Simple Problems and Theory	**18**

Theory 40%; Problems: 60%

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Compute taxable income under different heads of income.	K3
CO 2	Compare and apply Old and New Tax Regimes effectively.	K3
CO 3	Prepare tax computations for individuals and other assesses.	K2
CO 4	Understand GST provisions and Customs Duty calculations.	K3
CO 5	Apply tax planning concepts and comply with taxation procedures.	K2

Text Book(s):

1. VinodSinghania and KapilSinghania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, SahityaBhawan Publications, Agra
3. SekarG, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. VandanaBangar andYogendraBangar, “Comprehensive Guide to Taxation”(Vol.I and II),AadhyaPrakashan, Prayagraj(UP).

Reference Book(s):

1. ShaR.G. and UshaDeviN.,(2022) “Income Tax” (Direct and Indirect Tax), HimalayaPublishing House,Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. DatyV.S., “GST - Input Tax Credit”,Taxmann Publishers, Chennai.
5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

Web Resource(s):

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	2	2	2	2	1	1	3	2	2	2	2	24	2.00
CO2	2	3	2	2	1	2	1	2	2	3	3	1	24	2.00
CO3	3	1	3	2	2	1	2	3	2	2	1	2	24	2.00
CO4	2	2	2	3	2	2	1	2	2	2	2	2	24	2.00
CO5	2	3	2	1	2	3	2	1	2	2	2	2	24	2.00
													Mean overall score	2.00
													Correlation	

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

Second Year **Core – VIII** **Semester III**

RESEARCH METHODOLOGY

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	RESEARCH METHODOLOGY		6	-	-	-	5	6	25	75	100

	Learning Objectives
LO1	To understand the fundamentals of research methodology and its application in business decision-making.
LO2	To formulate research problems, objectives, hypotheses, and identify research gaps through literature review.
LO3	To design appropriate research frameworks including sampling design and data collection methods.
LO4	To apply statistical tools for data analysis and interpretation.
LO5	To develop ethical research reports adhering to standard academic formats and plagiarism norms.

SYLLABUS		
Unit	**Contents**	**Hours**
I	**Introduction to Research Methodology** Research: Meaning, Objectives and Importance – Types of Research – Research Process – Research Problem – Literature Review – Research Gap – Framing of Objectives.	**18**
II	**Research Design and Sampling** Research Design: Meaning and Types –Hypothesis: Meaning and Testing – Type I and Type II Errors-Sampling Techniques – Census and Sample Survey – Reliability and Validity – Sampling Errors.	**18**
III	**Data Collection**	**18**

	Variables: Meaning and Types – Primary and Secondary Data – Methods of Data Collection: Interview, Questionnaire, Schedule and Observation – Sources of Secondary Data.	
IV	**Data Analysis** Introduction to Data Analysis – Use of Statistical Software (SPSS/Excel Basics) – Statistical Tools: Parametric Tests: Independent t-test- Paired Sample t-test-One way ANOVA -Two Way ANOVA-Correlation- Regression. Non-Parametric tests: Chi square test- Mann-Whitney U test- Spearman Rank Correlation (Simple Problems only)	
V	**Preparation of Research Report** Report Preparation – Guidelines and Precautions for Interpretation – Steps in Report Writing – Style of Research Reports (APA, Anderson and Harvard) – Types of Reports –Mechanics of Report Writing – Ethics in Research – Avoiding Plagiarism – Plagiarism Checker Tools – Funding Agencies for Business Research.	**18**

Theory 80%; Problems: 20%

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Explain research concepts, types, research process, and problem formulation.	K2
CO 2	Apply research design, sampling techniques, and data collection methods in business research	K3
CO 3	Analyze quantitative data using statistical tools such as t-test, correlation, regression, chi-square, and ANOVA.	K4
CO 4	Evaluate research hypotheses, reliability, validity, and interpret statistical results for decision-making	K5
CO 5	Develop structured research reports following APA/Harvard style while adhering to ethical standards and plagiarism norms	K6

Text Book(s):
1. Tripathi, (2014) "Research Methodology in Management and Social Sciences". SultanChand & Sons, New Delhi. 2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods andTechniques. New Age International (P) Limited, New Delhi.

3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences",Himalaya Publishing House, Mumbai.

Reference Book(s):

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12th Edition, Tata Mcgraw Hill, Noida (UP).

2. SashiK.Guptha and Parneet Rangi,(2018) "Research Methodology" , Kalyani Publisher, Ludhiana.

3. Sharma R D and Hardeep Chahal, (2004) "Research Methodology In Commerce and Management", Anmol Publications, New Delhi

Web Resource(s):

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. https://ccsuniversity.ac.in/bridgelibrary/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4	PS O5	Total	
CO1	3	1	2	1	2	1	2	3	1	2	2	1	**21**	**1.75**
CO2	3	2	2	2	3	1	2	3	2	3	2	2	**27**	**2.25**
CO3	3	2	2	2	3	1	3	3	2	3	2	2	**29**	**2.42**
CO4	3	3	3	2	3	2	3	3	3	3	3	2	**34**	**2.83**
CO5	3	3	3	3	3	3	3	3	3	3	3	3	**36**	**3**
													Mean overall score	**2.45**
													Correlation	**HIGH**

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	**Correlation**
<=1	**Low**
>1 & <=2	**Medium**
>2 & <=3	**High**
0	**No Correlation**

M.Com. (General)

Second Year **Core – IX** **Semester III**

COMPUTER APPLICATIONS IN BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	COMPUTER APPLICATIONS IN BUSINESS		2	-	4	-	5	6	25	75	100

	Learning Objectives
LO1	To develop practical knowledge of advanced Excel tools.
LO2	To familiarize students with business data analysis techniques.
LO3	To enable students to prepare business reports and dashboards.
LO4	To create company, groups and ledgers and obtain financial statements using Tally Prime
LO5	To understand inventory management and account for goods and services tax

SYLLABUS		
Unit	**Contents**	**Hours**
I	**Excel Functions and Data Handling** Introduction to Excel – Workbook and Worksheet Management – Formatting – Sorting and Filtering – Formulae and Functions: IF, SUMIF, COUNTIF, VLOOKUP, XLOOKUP – Data Validation – Conditional Formatting.	18
II	**Unit II – Data Analysis and Visualization** Pivot Tables and Pivot Charts – Charts and Graphs – What-if Analysis – Dashboard Preparation – Basic Statistical Analysis using Excel – MIS Reports.	18
III	**Business Applications** Budget Preparation – Payroll Preparation – Inventory and Sales Analysis – Introduction to Macros – Business Reporting using Excel.	18
IV	**Introduction to Tally Prime –**	

	Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems**.**	
V	**Inventory and GST in Tally Prime –** Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement –Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.	**18**

100% practical only

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Use advanced Excel functions for business applications.	K3
CO 2	Analyze and visualize data using Pivot Tables and charts.	K4
CO 3	Apply Excel tools in payroll, budgeting and inventory analysis and reporting	K3
CO 4	Construct a company, form groups and get automated financial statements	K3, K5
CO 5	Plan for automation of inventory	K3, K5

Text Book(s):

1. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi

2. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4thEdition, New Delhi

3. Albright, S. C. and Winston, W. L. (2019), *Business Analytics: Data Analysis and Decision Making*, Cengage Learning

Reference Book(s):

1. Winston, W. L. (2021), *Microsoft Excel Data Analysis and Business Modeling*, Microsoft Press.

3. SangwanRakesh (2022), Learn Tally Prime in English, Ascend Prime Publication,Pilani

4. LodhaRoshan (2022), Tally Prime with GST Accounting, Law Point Publication,Kolkata

Web Resource(s):

1. Microsoft Excel Training – Official tutorials and learning resources from Microsoft
2. https://www.tallyclub.in/

3. https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/
Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
(Cos)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	1	2	2	2	1	1	3	2	3	1	1	22	1.83
CO2	3	2	1	1	2	2	1	2	2	3	2	2	23	1.92
CO3	3	2	1	2	2	1	1	2	1	3	2	2	22	1.83
CO4	2	2	2	2	3	2	2	3	2	3	3	2	28	2.33
CO5	2	2	2	2	3	2	1	3	3	2	3	2	27	2.25
	Mean overall score													2.03
	Correlation													HIGH

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

Second Year **Core – X** **Semester III**

INTERNATIONAL BUSINESS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	International Business		6	-	-	-	4	6	25	75	100

	Learning Objectives
LO1	To understand the concepts of International Business and International Business Environment
LO2	To analyse the different theories of International Business.
LO3	To understand the legal procedures involved in International Business.
LO4	To evaluate the different types of economic integrations.
LO5	To analyse the operations of MNCs through real case assessment.

SYLLABUS		
Unit	Contents	Hours
I	**Introduction to International business International Business** -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Recent Developments in International Business.	18
II	**Theoretical Foundations of International** business Theoretical Foundations of International Business: Theory of Mercantilism-Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost-Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.	18
III	**Legal framework of International Business** Legal framework of International Business: Nature and complexities: Code and	18

	common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.	
IV	**Multi-Lateral Agreements and Institutions** Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates-IFC, MIGA and ICSID – ADB-Regulatory role played by WTO and UNCTAD.	
V	**Multinational Companies (MNCs) and Host Countries** Multinational Companies (MNCs): Meaning, Nature and Characteristics – Management Practices of MNCs – Host Country Policies – Role of MNCs in Developing Countries – Challenges posed by MNCs – Global Supply Chain Issues – Impact of Geopolitical Conflicts, Sanctions and AI-driven Automation on International Business.	**18**

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Recall the concepts of International Business and International Business Environment	K1
CO 2	Analyze different theories of International Business	K4
CO 3	Explain the legal procedures involved in International business	K2
CO 4	Explain the different types of economic integrations	K2, K3
CO 5	Identify the operations of MNCs through real case assessment	K3, K4

Text Book(s):

1. Charles W.L. Hill, International Business: Competing in the Global Market Place,McGraw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Reference Book(s):

1. Donald Ball, Michael Geringer, Michael Minor &Jeanne McNett, International

Business: The Challenge of Global Competition,McGraw Hill Education, NewYork 2. Alan M Rugman&Simon Collinson, International Business: Pearson Education, Singapore
Web Resource(s):
1. https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf 2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf 3. https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-DrNeha-Yajurvedi.pdf
Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
(Cos)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	2	1	2	1	2	1	3	2	1	2	2	1	22	1.83
CO2	3	2	2	2	2	1	3	3	2	3	2	1	26	2.17
CO3	2	3	2	1	1	2	2	2	1	2	3	1	22	1.83
CO4	2	2	2	2	1	2	3	2	1	2	2	2	25	2.08
CO5	3	2	3	2	2	2	3	3	2	3	3	2	30	2.50
	Mean overall score													**2.08**
	Correlation													**HIGH**

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	**Low**
>1 & <=2	**Medium**
>2 & <=3	**High**
0	**No Correlation**

M.Com. (General)

Second Year **Elective – V A** **Semester III**

STRATEGIC MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	STRATEGIC MANAGEMENT		3	-	-	-	3	3	25	75	100

	Learning Objectives
LO1	To understand the concepts, framework, and levels of strategic management in organizations.
LO2	To analyze internal and external environments using strategic tools and techniques.
LO3	To evaluate business-level and functional-level strategies for competitive advantage.
LO4	To examine organizational structure, leadership, and culture in strategy implementation.
LO5	To develop strategic decisions and control mechanisms in domestic and global contexts.

SYLLABUS		
Unit	**Contents**	**Hours**
I	**Introduction to Strategic Management** Introduction to Strategic Management: Meaning and Nature of Strategic Management – Framework of Strategic Management – Strategic Levels in Organizations – Vision – Mission and Objectives – Strategy Formulation – Dynamics of Competitive Strategy – Corporate Governance – Role of Board of Directors.	9
II	**Techniques for Strategic Management** Situational Analysis – SWOT Analysis – TOWS Matrix – Portfolio Analysis – BCG Matrix – Strategic Management Process – Strategic Planning – Corporate Level Strategies..	9

III	**Different Levels of Strategies** Business Level Strategies – Competitive Strategies at Business Level – Michael Porter Generic Strategies – Best-Cost Provider Strategy – Tactics for Business Strategy – Functional Level Strategies – Marketing Strategy – Financial Strategy – Operations Strategy – Human Resource Strategy – Research and Development Strategy.	**9**
IV	**Organisation and Strategic Leadership** Organisation Structure – Types of Organisation Structure – Strategic Business Unit – Entrepreneurship and Intrapreneurship – Strategic Leadership – Strategic Leadership across Organizations – Strategy Supportive Culture.	**9**
V	**Strategy Implementation and Control** Strategy Implementation – Localization Strategy – International Strategy – Global Standardization Strategy – Transnational Strategy – Strategic Choice – Strategic Control – Strategy Audit.	**9**

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Explain the concepts, framework, vision, mission, objectives, and levels of strategic management.	**K2**
CO 2	Apply strategic tools such as SWOT, TOWS, BCG Matrix, and corporate governance principles in situational analysis.	**K3**
CO 3	Analyze business-level and functional-level strategies including competitive strategies and generic strategies.	**K4**
CO 4	Evaluate organizational structure, strategic leadership, entrepreneurship, and culture for effective strategy execution.	**K5**
CO 5	Develop strategic implementation and control mechanisms including global strategies and strategy audit.	**K6**

Text Book(s):

1. Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons,New Delhi.
2. Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) "Strategic Management" 14th Edition, McGraw Hill Education, New Delhi.

4. Gupta C. B. (2022), "Strategic Management" Latest Edition, S.Chand And Company Ltd, Noida, Uttar Pradesh.

Reference Book(s):

1. Jeyarathanam M., (2021), "Strategic Management" 7thEdition, Himalaya Publishing House Pvt. Ltd, Mumbai 2. Ghosh P.K. (2014), "Strategic Management", 14thEdition, Sultan Chand &Sons, New Delhi

3. Chandan J. S. and NitishSen Gupta (2022), "Strategic Management", Vikas Publishing House Pvt. Ltd., New Delhi

4. Fred R. David, (2017), "Strategic Management Concepts and Cases" 13th Edition, Prentice Hall, Pearson Education, London, England

Web Resource(s):

1. https://resource.cdn.icai.org/66691bos53810cp2.pdf
2. https://resource.cdn.icai.org/66693bos53810cp4.pdf
3. https://resource.cdn.icai.org/66694bos53810cp5.pdf
4. https://resource.cdn.icai.org/66695bos53810cp6.pdf
5. https://resource.cdn.icai.org/66697bos53810cp8.pdf

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
(Cos)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	2	2	2	2	1	1	2	2	1	2	2	1	22	1.83
CO2	3	2	2	2	2	1	2	3	2	3	2	1	25	2.08
CO3	3	2	2	3	2	1	2	3	2	3	3	1	27	2.25
CO4	2	2	3	3	2	2	2	3	2	2	3	2	28	2.33
CO5	3	2	2	3	3	2	3	3	3	3	3	2	32	2.67
													Mean overall score	2.23
													Correlation	

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

Second Year **Elective – V B** **Semester III**

INTERNATIONAL FINANCIAL MANAGEMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INTERNATIONAL FINANCIAL MANAGEMENT		3	-	-	-	3	3	25	75	100

	Learning Objectives
LO1	To understand the importance and nature of international flow of funds
LO2	To gain knowledge on the various features and transactions in the foreign exchange market
LO3	To analyse the techniques of international investment decisions for building a better portfolio
LO4	To understand the flow of funds in the international banks
LO5	To become familiar with various international instruments

SYLLABUS		
Unit	**Contents**	**Hours**
I	**International Financial Management** International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.- Sustainable Finance and ESG Concepts in International Finance	**9**
II	**Foreign Exchange Market** Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	**9**
III	**International Investment Decision** Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment:	**9**

	Meaning – Benefit of International Portfolio Investment- s – ESG Investment and Sustainable Investment Practices in Global Markets.	
IV	**International Financial Decisions** Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks- Green Financing and Climate Finance.	9
V	**International Financial Market Instruments** Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.- ESG Reporting and Global Sustainability Standards in Financial Markets.	9

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Explain the importance and nature of international flow of funds and to develop awareness of ESG and sustainable finance practices in global markets.	K2
CO 2	Analyse the fluctuations in exchange rate and impact on exchange markets	K4
CO 3	Analyse the techniques of international investment decisions for building a better portfolio	K4, K5
CO 4	Explain the flow of funds in the international banks	K2
CO 5	Examine various international financial market instruments	K4

Text Book(s):

1. VyuptakeshSharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi

2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2 ndEdition, Galgotia Publishing Company, Delhi

3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai

4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh

5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi.

Reference Book(s):

1. Jeevanandam C, (2020), "Foreign Exchange Practice Concepts and Control", 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), "Fundamentals of International Financial Management" 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), "International Financial Management (Text and Cases)", Sultan Chand & Sons, New Delhi

Web Resource(s):

1. https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf
2. https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTERNATIONAL_FINANCIAL_MANAGEMENT.pdf

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
(Cos)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	2	3	2	1	2	3	3	2	1	2	2	2	28	2.33
CO2	3	2	2	2	2	1	3	3	1	3	2	1	28	2.33
CO3	3	2	2	2	3	1	3	3	2	3	2	1	30	2.50
CO4	2	2	2	2	1	2	3	2	1	2	2	1	24	2.00
CO5	3	2	2	2	2	2	3	3	2	3	3	2	32	2.67
													Mean overall score	2.37
													Correlation	HIGH

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

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Second Year **Skill Enhancement** **Semester III**

STOCK MARKET OPERATIONS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Stock Market Operations		2	-	1*	-	2	3	25	75	100

*The Practical exposures should be handled through various activities involved in concerned industries day to day operations

	Learning Objectives
LO1	To understand the structure and functioning of capital and stock markets including stock exchanges and indices.
LO2	To analyze trading and settlement mechanisms in the stock market.
LO3	To demonstrate the online trading process and risk management techniques.
LO4	To apply options trading concepts and basic strategies in simulated environments.
LO5	To develop disciplined trading psychology incorporating ethical, analytical, and decision-making skills.

SYLLABUS		
Unit	**Contents**	**Hours**
I	**INTRODUCTION TO STOCK MARKET** Capital and Stock Market–Stock Exchanges–NSE & BSE–Index–Types of Index Demat Account & Trading Accounting	**9**
II	**TRADING & SETTLEMENT IN STOCK MARKET** Patterns of Trading & Settlement – Speculations and its types – Brokerage – Settlement Procedures	**9**
III	**ONLINE TRADING PROCESS**	**9**

	Trading – Types of trading – Risk, Reward, Target, Stop Loss –Walk through of online trading–Lot Sizes– Minimum Losses and Maximum Profits– Stoploss method to increase profits	
IV	**OPTIONS TRADING** Concepts of Options–Call Option–Put Option–In-the-money, At-the-money, Out-of-the-money– Option Valuation–Basic Option trading strategies.	**9**
V	**TRADING PSYCHOLOGY** News and Social Media–Attitude of a Trader–Wealth Creation through Trading -Robo Advisory	**9**

Theory 80% Practical 20%

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Explain the structure of capital markets, stock exchanges, indices, Demat and trading accounts.	K2
CO 2	Examine trading patterns, settlement procedures, brokerage calculations, and speculative practices.	K3
CO 3	Demonstrate online trading procedures including risk–reward analysis, stop loss, and target setting.	K3
CO 4	Analyze options trading concepts and construct basic option strategies.	K4
CO 5	Evaluate trading psychology, ethical practices, and decision-making for wealth creation.	K5

Text Book(s):

1. Prasanna Chandra,“Investment Analysis and Portfolio management”,Tata McGraw Hill,3rdE dn.,2008.

2. Punithavathy Pandian, “Security Analysis and Portfolio Management”,Vikas Publishing House Pvt. Ltd., Chennai,2021.

3. Securities Operations and Risk Management by National Institute of Securities Marker,2023.

Reference Book(s):

1. V.A.Avadhani,Investment and Securities Market in India,Himalaya Publishing House, 10thedition, 2017.

2. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Law House,Delhi, 2017.

3. NCFM-Options Trading Strategies Module book, National Stock Exchange of India Ltd, 2009

Web Resource(s):

Securities and Exchange Board of India https://www.sebi.gov.in → Regulatory framework, brokerage rules, taxation guidelines. **National Stock Exchange of India** https://www.nseindia.com → Index details, market structure, trading mechanism. **Bombay Stock Exchange** https://www.bseindia.com → Sensex, index classification, capital market structure. **National Institute of Securities Markets** https://www.nism.ac.in → Certification materials & investor education modules.
Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4	PS O5	Total	
CO1	3	1	2	1	2	1	2	3	1	2	2	1	21	1.75
CO2	3	2	2	1	3	1	2	3	2	3	2	1	25	2.08
CO3	3	2	3	2	3	1	2	3	3	2	2	2	28	2.33
CO4	3	2	2	2	3	1	3	3	3	3	2	1	28	2.33
CO5	3	3	3	3	2	3	3	3	3	3	3	3	35	2.28
	Mean overall score													2.15
	Correlation													HIGH

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

Second Year **Core - XI** **Semester IV**

CORPORATE AND ECONOMIC LAWS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CORPORATE AND ECONOMIC LAWS		6	-	-	-	5	6	25	75	100

	Learning Objectives
LO1	To understand the Components of Companies Act
LO2	To Analyse the reason for insolvency of a person and company
LO3	To understand the Laws relating to SEBI and Competition Act
LO4	To analyse current and capital account transactions and dealings in foreign currency under FEMA
LO5	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act

SYLLABUS

Unit	Contents	Hours
I	**Companies Act 2013** Company Formation and Conversion – Investment and loans – Dividends – Accounts and Audit – Board of Directors and Key Managerial Personnel – Board Meetings and Procedures – Inspection, Inquiry and Investigation – Compromises, Arrangements and Amalgamations – Prevention of Oppression and Mismanagement.	**18**
II	**Insolvency and Bankruptcy Code, 2016** Definitions – Corporate Insolvency Resolution Process – Liquidation of a Corporate Person – Personal Insolvency.	**18**
III	SEBI Laws and Regulations & Competition Act, 2002 :	**18**

	Raising finance from capital markets – IPO – Insider Trading – Takeover Code. Competition Act, 2002: Meaning – Objective – Extent and Applicability – Competition Commission of India.	
IV	**Foreign Exchange Management Act, 1999** Salient Features of FEMA – Foreign Direct Investment in India (FDI) – Master Directions of FDI – External Commercial Borrowings – trade credit and structured obligations – Liberalized Remittance Scheme (LRS)	**18**
V	**Prevention of Money Laundering Act, 2002** Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal.	**18**

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Recall the importance of Companies Act	K1
CO 2	Examine the provisions of Insolvency	K4
CO 3	Analyse the provisions relating to SEBI and Competition Act	K2, K4
CO 4	Recall important provisions of FEMA	K1, K4
CO 5	Examine the provisions of Money Laundering Act	K4

Text Book(s):

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Best word Publications, New Delhi

2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri

3. PankajGarg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Reference Book(s):

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi 2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi

3. AhujaV.K. and ArchaVashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web Resource(s):
1. https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf 2. https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf 3. https://resource.cdn.icai.org/68523bos54855-cp1.pdf 4. https://resource.cdn.icai.org/68524bos54855-cp2.pdf
Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
(Cos)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	2	3	2	1	1	2	1	2	1	2	3	1	21	1.75
CO2	3	3	2	2	1	2	1	3	1	3	3	1	25	2.08
CO3	3	3	2	2	2	2	1	2	1	3	3	1	25	2.08
CO4	2	3	2	1	2	2	2	2	1	2	3	1	23	1.92
CO5	3	3	2	2	1	3	1	2	1	3	3	2	26	2.17
													Mean overall score	**2.00**
													Correlation	**HIGH**

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	**Low**
>1 & <=2	**Medium**
>2 & <=3	**High**
0	**No Correlation**

M.Com. (General)

Second Year **Core - XII** **Semester IV**

HUMAN RESOURCE ANALYTICS

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	HUMAN RESOURCE ANALYTICS		6	-	-	-	5	6	25	75	100

	Learning Objectives
LO1	To understand the concept and framework of human resource analytics
LO2	To evaluate the process of human resource analytics and the relevant research tools
LO3	To illustrate the evolution, types and design of HR metrics
LO4	To deal with data collection and transformation
LO5	To adopt tools and techniques for predictive modelling

SYLLABUS		
Unit	**Contents**	**Hours**
I	**Introduction to Human Resource Analytics** Human Resource Analytics: Introduction–Concept–Evolution-Importance–Benefits– Challenges-Types of HR Analytics – HR Analytics Framework and Models.	**18**
II	**Business Process and HR Analytics** Business Process and HR Analytics: Introduction–Data Driven Decision Making in HR Data Issues–Data Validity–Data Reliability-HR Research tools and techniques– Statistics and Statistics Modelling for HR Research.	**18**
III	**Introduction to HR Metrics** HR Metrics: Introduction - Historical Evolution of HR metrics-Importance– Types of HR Metrics–Types of data-HR Metrics Design Principles–– HR Score card– HR Dashboards.	**18**

IV	**HR Analytics and Data** HR Analytics and Data: Introduction–HR Data Collection–Data quality– Big data for Human Resources– Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.	**18**
V	**HR Analytics and Predictive Modelling** HR Analytics and Predictive Modelling: Introduction–HR Predictive Modelling–Different phases–Predictive analytic tools and techniques–Information for Predictive analysis Software solutions-Predictive Analytic Models for Quantitative Data Steps involved in predictive analytics.	**18**

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Examine the concept of human resource analytics	K2, K3, K4
CO 2	Apply the HR tools and techniques in decision making	K3
CO 3	Examine the different types of HR metrics and the irrelativemerits	K4
CO 4	Make use of HR data in report preparation	K3,K4
CO 5	Build models for predictive analysis	K3,K5

Text Book(s):

1. NishantUppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson EducationPvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

Reference Book(s):

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. AnshulSaxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

Web Resource(s):
1. https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions 2. https://www.mbaknol.com/human-resource-management/human-resource-metrics/ 3. https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm
Note: Latest edition of the books may be used

Project with Viva Voce Credit = 7, Hours = 10

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
(Cos)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	3	2	2	2	3	1	2	3	2	3	2	1	29	2.42
CO2	3	2	2	3	3	1	2	3	2	3	2	1	30	2.50
CO3	3	2	2	2	2	1	1	3	1	3	2	1	26	2.17
CO4	3	2	3	2	3	1	2	3	2	3	2	1	30	2.50
CO5	3	2	2	3	3	1	2	3	3	3	3	2	33	2.75
	Mean overall score													2.47
	Correlation													HIGH

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

Second Year **ELECTIVE – VI A** **Semester IV**

ORGANIZATIONAL BEHAVIOUR

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	ORGANIZATIONAL BEHAVIOUR		4	-	-	-	3	4	25	75	100

	Learning Objectives
LO1	To understand the fundamentals of Organizational Behaviour and learning theories.
LO2	To examine individual behaviour including personality, perception, attitudes, and motivation theories.
LO3	To analyze organizational structure, communication processes, and organizational culture.
LO4	To evaluate conflict management, negotiation strategies, and transactional analysis in workplace settings.
LO5	To develop strategies for organizational change, development, and global organizational practices.

SYLLABUS

Unit	Contents	Hours
I	**Introduction to Organisational Behaviour and Learning** – Introduction to Organisational Behaviour – OB Models – Challenges facing Management Personality – Perception – Attitudes – Values – Emotional Intelligence – Organisation Learning: Meaning and Theories (Chris Argyris and Donald Schön) – Espoused Theory – Theor in-use – Levels of Learning – Learning Organisation.	12
II	**Motivation and Job Satisfaction** Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction-Organisational commitment- Employee Engagement – Employee Retention Strategies.	12
III	**Organisational structure and Communication** Organisational Structure: Factors and Forms – Virtual Organisations – Remote and Hybrid Work Culture –	12

	Organisational Communication: Importance, Forms and Functions – Organisational Climate and Culture – Business Communication – Business Emails and Corporate Communication Tools.	
IV	**Transactional Analysis and Organizational Conflicts** Transactional Analysis: Meaning, Benefits, Levels of Self-awareness and Analysis of Transactions – Organisational Conflict: Process, Levels and Conflict Management – Negotiation: Types and Process – Workplace Spirituality – Emotional Well-being at Workplace.	12
V	**Contemporary practices in Organisational Change and Development** Organisational Behaviour Practices – Organisational Change and Change Management – Organisational Development: Meaning, Models and Interventions – Managing Workforce Diversity – Technology and AI in Organisational Behaviour – Future of Work Practices.	12

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Explain foundational concepts of Organizational Behaviour, OB models, personality, perception, and learning theories.	**K2**
CO 2	Apply motivation theories and analyze job satisfaction and organizational commitment in workplace contexts.	**K3**
CO 3	Analyze organizational structure, communication systems, culture, and climate including virtual organizations.	**K4**
CO 4	Evaluate transactional analysis, conflict management, negotiation processes, and workplace spirituality.	**K5**
CO 5	Develop change management and organizational development interventions considering international OB practices.	**K6**

Text Book(s):

1. Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Hmalaya Publication, Mumbai.
2. Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
3. S.S.Khanka, (2021) “Organizational Behaviour(Text and Cases)”, 4th Edition, S. Chand, Noida (UP).
4. L.M.Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.

Reference Book(s):

1. Kavitha Singh, (2022) “Organizational Behaviour(Text and Cases)”, 3rdEdition, Sulthan.Chand, New Delhi.

2. Fred Luthans, (2017) “Organizational Behaviour”, 12thEdition, McGraw HillInternational Edition, New York (USA).

3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.

4. Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).

Web Resource(s):

1. http://www.nwlink.com/~donclark/leader/leadob.html
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/03030 0.scorl
3. https://www.workvivo.com/blog/corporate-communication/
4. https://www.mbaknol.com/management-concepts/concept-ofworkplacespirituality/
5. http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSO

Course Outcomes (Cos)	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4	PS O5	Tot al	
CO1	3	1	2	1	2	1	2	3	1	2	2	1	21	1.75
CO2	3	2	3	2	3	1	2	3	2	2	2	2	27	2.25
CO3	3	2	3	2	3	1	3	3	2	3	2	2	29	2.42
CO4	3	3	3	3	2	2	3	3	3	3	3	2	33	2.75
CO5	3	3	2	3	2	3	3	3	3	3	3	3	34	2.83
	Mean overall score													2.4
	Correlation													HIGH

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

Second Year **ELECTIVE – VI B** **Semester IV**

INSOLVENCY LAW & PRACTICE

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	INSOLVENCY LAW & PRACTICE		4	-	-	-	3	4	25	75	100

	Learning Objectives
LO1	To gain knowledge on Insolvency and Bankruptcy Code
LO2	To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
LO3	To understand the legal, procedural and practical aspects of Insolvency and its resolution
LO4	To analyse cross border insolvency laws and insolvency resolution
LO5	To evaluate code of conduct laid down for Insolvency practitioners

SYLLABUS		
Unit	Contents	Hours
I	**Introduction to Insolvency and Bankruptcy Code** Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.	12
II	**Corporate Insolvency Resolution Process** Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan –Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.	12

III	**Liquidation and Adjudication of Corporate Persons** Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Groundsfor appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.	12
IV	**Cross Border Insolvency** Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.	12
V	**Professional and Ethical Practices for Insolvency Practitioners** Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.	12

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Recall the concepts ,need for the insolvency and Bankruptcy Code2016.	K1
CO 2	Analyse the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies	K4
CO 3	Analyse the legal provisions of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons	K4
CO 4	Summarise the provisions relating to Cross Border Insolvency	K2, K3
CO 5	Examine the Professional and Ethical Practices for Insolvency Practitioners	K4,K5

Text Book(s):
1. Prasad Vijay Bhat, DivyaBajpai (2022), "Corporate Restructuring Insolvency Liquidation & Winding-Up", 4th Edition, Taxmann,New Delhi 2. Ayush J Rajani, KhushbooRajani and AlkaAdatia (2022), "Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice", 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi. 3. SumantBatra (2017), "Corporate Insolvency Law and Practice", 1st Edition, Eastern Book Company, Bangalore.
Reference Book(s):
1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), "Law & Practice of Insolvency & Bankruptcy", Taxmann, New Delhi 2. Taxmann's - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi 3. ICSI Study Material on Insolvency - Law and Practice, New Delhi
Web Resource(s):
1. https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf 2. https://ibbi.gov.in/en/legal-framework/act 3. https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362
Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Program Outcomes(POs)							Program Specific Outcomes(POs)						Mean score of COs
(Cos)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	Total	
CO1	2	3	2	1	1	2	1	2	1	2	3	1	21	1.75
CO2	3	3	2	2	2	2	1	3	1	3	3	1	26	2.17
CO3	3	3	2	2	2	2	1	3	1	3	3	1	26	2.17
CO4	2	2	2	1	1	2	3	2	1	2	2	2	22	1.83
CO5	3	3	2	2	2	3	1	3	1	3	3	2	28	2.33
	Mean overall score													2.05
	Correlation													HIGH

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	Low
>1 & <=2	Medium
>2 & <=3	High
0	No Correlation

M.Com. (General)

Second Year SKILL ENHANCEMENT Semester IV

CONSUMER BEHVAVIOUR

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	CONSUMER BEHVAVIOUR		3	-	1*	-	2	4	25	75	100

*The Practical exposure should be handled through various activities involved in concerned industries day to day operations

	Learning Objectives
LO1	To understand the nature, scope, and applications of consumer behaviour in marketing.
LO2	To examine internal and external factors influencing consumer decision-making.
LO3	To analyze consumer motivation, personality, and behavioural theories.
LO4	To evaluate consumer decision-making models and digital buying behaviour.
LO5	To develop ethical and consumer-centric marketing strategies incorporating consumer rights.

SYLLABUS		
Unit	**Contents**	**Hours**
I	**Introduction to Consumer Behaviour** Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer research process–Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data , Analyzing Data & Report Preparation.	12
II	**Factors affecting Consumer Behaviour** Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Peer Groups, Family, Internal Influences– Needs & Motivations ,Perception ,Personality ,Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.	12
III	**Consumer Decision Making Process**	12

	Types of consumer decisions, Consumer Decision Making Process - Problem Recognition – Information Search- Alternative Evaluation–Purchase Selection–Post purchase Evaluation, Buying pattern in the new digital era.	
IV	**Consumer Motivation & Personality** Consumer Motivation– Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation, Consumer Personality–Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory,Trait Theory.	**12**
V	**Marketing Communications, Decision Making Models, Consumer Rights** Marketing Communication Process, Types of Communication systems–Interpersonal ,Impersonal ,Persuasive Communication,Consumer Decision Making Models– Black Box Model -Economic model, Howard & Sheth model ,ConsumerProtectionAct2019, Rights of consumers.	**12**

Theory 80%; Practical 20%

Course Outcomes		
Upon successful completion of this course, the student will be able to		
CO No.	**CO Statement**	**Knowledge level**
CO 1	Explain concepts, scope, and research process in consumer behaviour.	K2
CO 2	Apply knowledge of cultural, social, and psychological factors influencing consumer behaviour.	K3
CO 3	Analyze consumer decision-making processes and models in traditional and digital contexts.	K4
CO 4	Evaluate motivational and personality theories in predicting consumer behaviour.	K5
CO 5	Develop marketing communication strategies aligned with consumer rights and protection laws.	K6

Text Book(s):

Schiffman, L.G. & Wisenblit, J. – *Consumer Behavior*, Pearson Education.

Reference Book(s):

Solomon, M.R. – *Consumer Behavior: Buying, Having, and Being*, Pearson.

Hoyer, W.D. & MacInnis, D.J. – *Consumer Behavior*, Cengage.

Kotler, P. & Keller, K.L. – *Marketing Management*, Pearson.

Web Resource(s):

1. https://www.digboicollege.edu.in/wp-content/uploads/2023/08/Notes-to-Introduction-to-Consumer-Bheaviour.pdf
2. https://ebooks.lpude.in/new-scheme/management/mba/sem_3-4/DEMKT529_CONSUMER_BEHAVIOUR.pdf
3. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA7009.pdf

Note: Latest edition of the books may be used

Mapping of Course Outcomes with POs and PSOs

Course Outcomes (Cos)	Program Outcomes (POs)							Program Specific Outcomes (POs)						Mean score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4	PS O5	Tot al	
CO1	3	1	2	1	2	1	2	3	1	2	2	1	**22**	**1.83**
CO2	3	2	3	2	3	1	3	3	2	2	2	2	**28**	**2.33**
CO3	3	2	3	2	3	1	3	3	3	3	2	2	**30**	**2.5**
CO4	3	3	3	2	3	2	3	3	3	3	3	2	**33**	**2.75**
CO5	3	3	3	3	3	3	3	3	3	3	3	3	**36**	**3**
													Mean overall score	**2.48**
													Correlation	**HIGH**

1 – Low , 2 – Medium . 3 – High , 0 – No Correlation

Mean Overall Score	Correlation
<=1	**Low**
>1 & <=2	**Medium**
>2 & <=3	**High**
0	**No Correlation**

MOOC Course (2 credits)

The MOOC course through SWAYAM / NPTEL, of the student's choice, should be completed within the duration of the 2-year PG programme and is not restricted to any particular semester. Students are instructed to complete the course and submit the course completion certificate within the programme period.

Extension Activities (1 Credit)

Students shall complete Extension Activities equivalent to 1 credit. The requirement may be fulfilled through any one of the following:

- Visiting and actively participating in the activities of an organization, institution, NGO, industry, or social service centre for a minimum period of 3 days and obtaining a participation/completion certificate from the concerned authority,

OR

- Participating in seminars, workshops, conferences, training programmes, extension activities, awareness programmes, or similar academic/social outreach programmes and submitting a minimum of two participation certificates.

Internship (2 credits)

M.Com students may undergo Internship training in banks, financial institutions, audit firms, companies, industries, educational institutions, NGOs, cooperative societies, government offices, service organizations, or any other organization relevant to the field of Commerce and Management, subject to the approval of the Department.

Students shall undergo Internship training for a period of 15 days during the summer vacation after the completion of the First Year and before the commencement of Second Year classes. The Internship Report shall be prepared and submitted as per the guidelines prescribed by the Department.

Project Work with Viva-Voce (7 Credits)

Students shall undertake Project Work on a relevant topic during the Fourth Semester after the commencement of classes. The project may be based on primary data, secondary data, or a combination of both, subject to the approval of the Department. Field visits and data collection, wherever necessary, may be carried out with prior permission from the Department. The Project Report shall be prepared and submitted as per the guidelines prescribed by the Department. Students shall appear for the Viva-Voce examination as part of the evaluation process.