

INDIRA GANDHI UNIVERSITY MEERPUR REWARI (HR.)-122502

(A State University Established under Haryana Act No. 29 of 2013 Recognized u/s 12 (b) & 2(f) of UGC Act, 1956)



SCHEME OF EXAMINATION AND SYLLABI OF 2 YEAR POST GRADUATE PROGRAMME IN COMMERCE MASTER OF COMMERCE (M.COM)

**As per National Education Policy 2020 & Curriculum and Credit Framework for Post Graduate Programmes
(Multiple Entry-Multiple Exit, Internships and Choice Based Credit System LOCF)**

w. e. f. ACADEMIC SESSION 2026-27 (In Phased Manner)

**DEPARTMENT OF COMMERCE
INDIRA GANDHI UNIVERSITY MEERPUR REWARI**

Indira Gandhi University, Meerpur Rewari

Vision and Mission

VISION

The vision of Indira Gandhi University is to be a globally renowned university, recognized for excellence in teaching, innovative research, and welfare of the society, by imbibing the spirit of “*Vasudhaiv kutumbkam*”.

MISSION

1. To introduce and implement innovation in teaching and learning process matching up the global standards to strengthen academic delivery through curriculum design, teaching pedagogy and usage of ICT.
2. To develop a mechanism that attracts talented, qualified and experienced faculty from across the globe for pursuing their academic and research careers at the University.
3. To offer academic programs at UG, PG, Doctoral, Post-Doctoral levels which are learner-centric, industry focused, and adhere to outcome based international models.
4. To create an ambiance that is conducive for undertaking sponsored research, innovation and consultancy services to a wide spectrum of societal and industrial requirements while encouraging interdisciplinary approach of learning, team work, and research.
5. To establish state of art centers of excellence in frontier areas of research and design innovation through industry collaboration to innovate and incubate the products and services.
6. To establish smart campus and promote e-governance activities in the university for the digitally empowered society and knowledge economy.
7. To provide a hygienic, modern, environment friendly and vivacious campus attuned to the urgent needs of Green Technology.
8. To consider and implement norms, metrics, standards, procedures and benchmarks for assessing and improving the quality in every aspect of University system and achieve quality certifications by National and International bodies.
9. To make society self-reliant by organizing various programmes including literacy, gender sensitization, health awareness, and dissemination of information about livelihood generation.

Vision and Mission of the Department of Commerce

VISION

The vision of the department of commerce is to train students to be highly effective entrepreneurs, researchers, and professional contributors in area of Business and Commerce.

MISSION

- **Education:** To offer a comprehensive and high-quality education in commerce-related fields, providing students with a strong academic foundation and practical skills necessary for successful careers in business and economics.
- **Research:** To engage in innovative and impactful research in commerce, economics, finance, and related areas, contributing to the advancement of knowledge and addressing real-world challenges.
- **Ethical Leadership:** To instill ethical values and principles in students, fostering responsible and sustainable business practices, corporate social responsibility, and ethical leadership.
- **Industry Engagement:** To cultivate strong ties with the business community, industry leaders, and alumni, facilitating internships, experiential learning, and networking opportunities for students.
- **Global Perspective:** To promote a global mindset among students, encouraging international exchange programs and collaborations with universities and organizations worldwide.
- **Community Outreach:** To actively engage with the local community, supporting economic development initiatives, and utilizing commerce expertise to address societal needs.
- **Technology Integration:** To embrace technology and data-driven approaches in commerce education and research, preparing students for the digital economy and emerging technological trends.
- **Inclusivity and Diversity:** To foster an inclusive and diverse learning environment, welcoming students and faculty from various backgrounds and perspectives.
- **Continuous Improvement:** To continuously evaluate and enhance the department's programs and offerings, adapting to the evolving needs of students and the business community.
- **Alumni Network:** To build a strong and supportive alumni network, providing opportunities for mentorship, career guidance, and lifelong connections among graduates.

About Post Graduate Programme in Commerce

The two year Post Graduate Programme in Commerce (Master of Commerce –M.Com) is a postgraduate academic degree that focuses on advanced studies in commerce, business management, finance, economics, and related fields. This programme builds upon the foundational knowledge acquired during the undergraduate studies in commerce or a related discipline.

According to the NEP-2020 the universities have flexibility to have different designs of master's programme. Accordingly the department of commerce offers the following Post graduate programmes in Commerce:

- **2-years post graduate programme (Master degree in Commerce)** :After successful completion of 3-years UG programme, a student can enter in 02 years post graduate programme. This programme is of two years' duration, divided into four semesters. After successful completion of this programme by earning 108 credits he/she will be awarded with **MASTER DEGREE IN COMMERCE i.e. M.Com**. Further In second year of the course (Third and Fourth Semester) the student will have choice to choose one of the following:
 - ❖ He/She can choose to continue with only course work in third and fourth semester. Three types of specialization will be offered by the department of commerce for such student i.e. **(i) Accounting and Finance (ii) Marketing Management and (iii) Human Resource Management**.
 - ❖ Alternatively he/she can do course work in any of the above mentioned specializations only in third semester, and **Course work with research in fourth semester**.

EXIT POINT: A student entering 02 year PG programme shall have one exit point. After successful completion of first two semesters with internship by earning 56 credits, if student takes exit, then a **POST GRADUATE DIPLOMA IN COMMERCE** will be awarded to that student.

Programme Learning Outcomes (PLOs)

After going through the programme, the students shall be able to have:

PROGRAMME OUTCOMES		
PLO-1	Advanced Commerce Knowledge	Demonstrate advanced knowledge and critical understanding of commerce, business and management disciplines.
PLO-2	Research and Analytical Skills	Apply research methods, analytical tools and quantitative techniques to investigate and solve business problems.
PLO-3	Critical Thinking and Decision Making	Evaluate complex business situations and develop innovative, evidence-based managerial solutions.
PLO-4	Digital and Technological Competence	Utilize digital technologies, business software and emerging tools for business analysis and decision-making.
PLO-5	Professional and Leadership Skills	Demonstrate effective leadership, communication, teamwork and managerial competencies in professional environments.
PLO-6	Ethics, Social Responsibility and Sustainability	Demonstrate ethical values, social responsibility, corporate governance and sustainability in professional and business practices.
PLO-7	Entrepreneurship and Innovation	Identify entrepreneurial opportunities and promote innovation for value creation and business development.
PLO-8	Global Business Perspective	Analyse national and global business environments to address contemporary business challenges.
PLO-9	Lifelong Learning and Academic Excellence	Engage in lifelong learning, research and professional development for academic, teaching and managerial careers.

Note: The PLOs are mapped with course learning outcomes (CLOs) at three point scale taking 3 as strong correlation, 2 as moderate correlation and 1 as low correlation.

Types of Courses offered under Post Graduate Programme in Commerce (M.Com)

The courses offered under M.Com (2 Years) Programme are broadly categorized as:

- **Core course(CC)** means compulsory course (papers). Each core course will consist of 04 credits. (100 Marks). 04 credits may be classified as 04 Theory or 03 Theory + 01 Practicum where the course involve practicum i.e. Practical/Laboratory/Project/Survey or fieldwork etc.
- **Practicum Courses (PC)**
- **Discipline Elective Course(DEC)** means Optional course (Papers) within the department. Each DEC will consist of 04 credits. (100 Marks). Credit allocation will be on same pattern as for CC Courses.

Note: students will have the option to complete the DEC courses offered by the department from online platforms like **SWAYAM/NPTEL** or any other platform recognized by UGC and registered on ABC/APAAR. However he/she will inform the department about it and online fees for the course will be paid by the student.

- **Seminar:** A seminar of 2 credits (50 Marks) will be mandatory course in first semester for all PG programmes. The evaluation of whole 50 marks will be done internally at Department/College/Institute level and hence there will be no internal assessment.
- **Constitutional, Human and Moral values and IPR (CHM):** One of the compulsory courses ‘Constitutional, Human and Moral Values and IPR’ (CHM) of 02 credits (50 Marks) will be offered to all PG students in the 2nd semester. In this course, whole 02 credits will be allocated to lectures.
- **Internship:** An internship course of 4 Credits (100 Marks) of 4-6 weeks duration during summer vacation after 2nd semester is to be completed by every student. Internship can be either for enhancing the employability or for developing research aptitude. The student will prepare internship report. The 100 marks will be divided as 50 Marks for evaluation of Internship report and 50 marks for Presentation/viva-voce examination. The Evaluation (Internal Assessment) will be done by two internal examiners appointed by department head/Chairperson/College principal as per the Appendix-VII given in Internship Guidelines given on university website. ([IGU Internship Guidelines](#))

- **Open Elective Course (OEC)** related to the course or paper offered for the students of other disciplines or departments. The students in the department of Commerce will select one OEC paper offered by other departments in their 3rd semester. The OEC consist of 02 credits. (50 Marks). Whole 02 credits will be allocated to lectures.

Note: The student can opt OEC course of 2 credits from the platform of SWAYAM/NPTEL or other platforms recognized by UGC or from any online course offered by IGU Meerpur in due course of time. The fee for such online courses has to be paid by the student itself.

- **Employability and Entrepreneurship Skill Course (EEC):** The department will offer one course as ‘Employability and Entrepreneurship skill course (EEC) of 2 credits (50Marks) in 4thsemester. **The course ‘Research Ethics’ will be offered to those students who are offered Dissertation/Project work in 4th semester.**

• **Dissertation:** Dissertation is a comprehensive report of the research work done on the basis of systematic, scientific and rigorous investigations on the chosen and approved topic utilizing relevant research methods/techniques/innovations. The Department/College/Institute will decide and declare the number of seats for Dissertation/Project work of 12 credits (300 Marks) in the beginning of each academic session, depending upon the availability of infrastructure and faculty in the Department/College/Institute. The Department/College/Institute shall also decide the criteria to allocate the course of Dissertation/Project work to the interested students, in the case when number of such applicants is more than the number of seats available. (Please Refer to Detailed Guidelines given in PG Ordinance available at university website)

- [CLICK HERE](#) to view/ download IGU PG Ordinance.

Levels/Framework and Scheme of the Course

Levels of the course at various stage are defined by National Higher Education Qualification Framework (NHEQF). Higher education qualifications are classified along a continuum of levels of 4.5 to level 8. In accordance with the NHEQF, the levels of Master in Commerce programme are given as:

Sr. No.	Qualifications	Level	Credits	Credit Points
1	Post Graduate Diploma in Commerce/ First Year of 2-Year Post Graduate Programme in Commerce after 3-Year UG	6	40	240
2	1-Year Post Graduate programme in Commerce after a 4-year UG/ 2 nd year of 2-Year Post Graduate Programme in Commerce after 3-Year UG	6.5	40	260

Framework: Two frameworks are applicable for the award of Master Degree or Post Graduate Diploma in accordance with minimum credit requirement in accordance of NHEQF and UGC. Framework-1 is applicable to those PG programmes where total number of papers/courses in a semester in the current PG programmes are up to 5 and Framework-2 is applicable where this number is 6 or more. **Accordingly Framework -2 is applicable to Post graduate programme in Commerce.**

Schemes: Four type of schemes **P, Q, R and S** are applicable to all PG Programmes based on the nature and proportion of courses offered in each semester e.g. Practicum courses/ Core Courses/Discipline elective course etc. A department can select any one of these schemes according to nature of subjects/courses/ papers offered in the programme.

The department of commerce has opted scheme ‘Q’ and accordingly the structure of the courses offered in 2 year PG Programme in commerce is summarized in the following table:

Semester-1	05 Core Courses (04 credits each)= total 20 credits	01Practicum course (PC) of 04 credits	01 Seminar of 02 credits		Total credits =26	
Semester -2	05 Core Courses (04 credits each)= total 20 credits	01Practicum course (PC) of 04 credits	01 CHM (Constitutional Human and Moral values and IPR of 02 credits	Internship of 04 credit	Total 30 Credits	Exit option : Post Graduate diploma in Commerce with total 56 credits (26+30)
Semester -3	02 Core Courses (04 credit each= total 08 credits	03 DEC Courses of 04 credits each =total 12 credits	01Practicum course (PC) of 04 credits	01 Open elective Course (OEC) of 02 credits	Total 26 credits	
Semester-4						
Semester -4	Student will choose any one of the two options with the permission of the department/ College/Institution					
Option-1 : Continue with Course work	02 Core Courses (04 credit each= total 08 credits	03 DEC Courses of 04 credits each =total 12 credits	01Practicum course (PC) of 04 credits	01 Employability and Entrepreneurship Skills Course(EEC) of 02 credits	Total 26 credits	Master Degree in commerce with 108 credits in total (26+30+26+26)
Option-2 : Dissertation (Permission /approval will be required from the department)	2a	01 Core Course and 02 DEC of four credits each Total= 12 Credits	Project Work/Dissertation 12 Credits	01 EEC Course (Research Ethics) of 02 Credits	Total 26 Credits	Master Degree in commerce with 108 credits in total (26+30+26+26)
	2b	03 DEC of 04 credits each Total=12 Credits				

FIRST YEAR: SEMESTER: 1**Scheme of Examination for Postgraduate Programme in Commerce-(M.Com) as per NEP 2020****SCHEME-Q Under FRAMEWORK -2: Total Credits: 26 w.e.f. Session 2026-27**

Course Type	Course Code	Nomenclature of the course	Credits			Contact Hours per week				Examination Scheme				
			Th	P	Total	Th.	Tut.	Pr.	Total	External		Internal		Total Marks
										Th.	Pr.	Th.	Pr.	
CC-1	26-L6.0-COM-101	Accounting for Managerial Decisions	4	0	4	3	1	0	4	70	00	30	0	100
CC-2	26-L6.0-COM-102	Management Concept and Organisational Behaviour	4	0	4	3	1	0	4	70	00	30	0	100
CC-3	26-L6.0-COM-103	Managerial Economics	4	0	4	3	1	0	4	70	00	30	0	100
CC-4	26-L6.0-COM-104	Statistical Skills for Business	4	0	4	3	1	0	4	70	00	30	0	100
CC-5	26-L6.0-COM-105	International Business	4	0	4	3	1	0	4	70	00	30	0	100
PC-1	26-L6.0-COM-106	Analysis of Financial Statements	0	4	4	0	0	8	8	00	70	00	30	100
SEM	26-L6.0-COM-110	Seminar*	0	2	2	0	0	2	2	00	00	00	50	50
		TOTAL	26			Total Marks :650								

Th. : Theory, Pr. : Practical, Tut. : Tutorial

*The evaluation of the seminar in PG programme shall be done as internal assessment by the committee constituted by the concerned Chairperson/Principal of Department/College/Institute. Marks will be awarded by the committee on the basis of preparation of write-up (25 marks) and Presentation & Viva-voce (25 marks).

FIRST YEAR : SEMESTER: 2

Course Type	Course Code	Nomenclature of the course	Credits			Contact Hours per week				Examination Scheme				
			Th	P	Total	Th.	Tut.	Pr.	Total	External		Internal		Total Marks
										Th.	Pr.	Th.	Pr.	
CC-6	26-L6.0-COM-201	Strategic Financial Management	4	0	4	3	1	0	4	70	00	30	0	100
CC-7	26-L6.0-COM-202	Business Research Methods	4	0	4	3	1	0	4	70	00	30	0	100
CC-8	26-L6.0-COM -203	Strategic Management	4	0	4	3	1	0	4	70	00	30	0	100
CC-9	26-L6.0-COM-204	Financial Market Operations	4	0	4	3	1	0	4	70	00	30	0	100
CC-10	26-L6.0-COM-205	Business Ethics and Corporate Social Responsibility	4	0	4	3	1	0	4	70	00	30	0	100
PC-2	26-L6.0-COM-206	Data Analytics	0	4	4	0	0	8	8	00	70	00	30	100
CHM	26-L6.0-CHM-201	Constitutional, Human and Moral Values, and IPR	2	0	2	2	0	0	2	35	00	15	00	50
Internship	As per Central Guidelines	Internship			4									100
		TOTAL	30			Total Marks :750								

Th. : Theory, Pr. : Practical, Tut. : Tutorial

SECOND YEAR: SEMESTER: 3

Course Type	Course Code	Nomenclature of the course	Credits			Contact Hours per week				Examination Scheme				
			Th	P	Total	Th.	Tut.	Pr.	Total	External		Internal		Total Marks
										Th.	Pr.	Th.	Pr.	
CC-11	26-L6.5-COM-301	Business and Sustainable Development	4	0	4	3	1	0	4	70	00	30	0	100
CC-12	26-L6.5-COM-302	Accounting Theory and Financial Reporting	4	0	4	3	1	0	4	70	00	30	0	100
DEC-1	The department offers three specializations i.e. 1. Accounting and Finance 2. Marketing Management 3. Human Resource Management. The student can select any one of these specialization. Thereafter 03 courses will be selected from the pool of selected specialization.		4	0	4	3	1	0	4	70	00	30	0	100
DEC-2			4	0	4	3	1	0	4	70	00	30	0	100
DEC-3			4	0	4	3	1	0	4	70	00	30	0	100
PC-3	26-L6.5-COM-303	Stock Market Operations/ Social Media Marketing/ HR Analytics-I	0	4	4	0	0	8	8	00	70	00	30	100
OEC	The student will select one course from the pool of open elective courses offered by various departments (other than department of commerce) or from MOOCS/SWAYAM/NPTEL		2	0	2	2	0	0	2	35	00	15	00	50
		TOTAL	26			Total Marks :650								

NOTE: OEC Course offered by the department of Commerce in 3rd Semester for the students of other departments : **Tax Planning for Individuals.**
Similarly the students in department of commerce will require to opt the open elective course from the University pool of OEC.

Discipline Elective Courses-DEC**DECs offered in M.Com. 3rd Semester Students who opt specialization in Accounting and Finance****(Select any three Courses as DEC-1, DEC-2 and DEC-3 from the pool given below)****TABLE-1: Accounting and Finance**

Course Code	Nomenclature of the course	Credits				Contact Hours per Week				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/ Viva- Voce	
26-L6.5-COM-311	Corporate Taxation & Planning	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-312	Investment Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-313	Advanced Accounting	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-314	Project Planning	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-315	Advanced Cost Accounting	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-316	Contemporary Issues in Financial Management	3	1	0	4	3	1	0	4	70	30	0	100
	MOOC Course of at least 04 Credits in Accounting or Finance												

Discipline Elective Courses-DEC**DECs offered in M.Com 3rd Semester Students who opt specialization in Marketing Management****(Select any three Courses as DEC-1, DEC-2 and DEC-3 from the pool given below)****TABLE-2: Marketing Management**

Course Code	Nomenclature of the course	Credits				Contact Hours per Week				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/ Viva- Voce	
26-L6.5-COM-321	Consumer Behaviour	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-322	Brand Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-323	Digital Marketing	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-324	Retail Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-325	Advertising and Personal Selling	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-326	Integrated Marketing Communications	3	1	0	4	3	1	0	4	70	30	0	100
	MOOC Course of at least 04 Credits in Marketing												

Discipline Elective Courses-DEC**DECs offered in M.Com 3rd Semester Students who opt specialization in Human Resource Management****(Select any three Courses as DEC-1, DEC-2 and DEC-3 from the pool given below)****TABLE-3: Human Resource Management**

Course Code	Nomenclature of the course	Credits				Contact Hours per Week				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/ Viva- Voce	
26-L6.5-COM-331	Industrial Relations and Labour Laws	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-332	International Human Resource Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-333	Compensation and Rewards Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-334	Leadership and Change Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-335	Business Negotiations Skills	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-336	Knowledge Management	3	1	0	4	3	1	0	4	70	30	0	100
	MOOC Course of at least 04 Credits in Human Resource Management												

SECOND YEAR: SEMESTER: 4**OPTION-1: When student opt for Coursework in 4th semester**

Course Type	Course Code	Nomenclature of the course	Credits			Contact Hours per week				Examination Scheme				
			Th	P	Total	Th.	Tut.	Pr.	Total	External		Internal		Total Marks
										Th.	Pr.	Th.	Pr.	
CC-13	26-L6.5-COM-401	Corporate Governance	4	0	4	3	1	0	4	70	00	30	0	100
CC-14	26-L6.5-COM-402	Contemporary Issues in Commerce	4	0	4	3	1	0	4	70	00	30	0	100
DEC-4	The department offers three specializations i.e. 1. Accounting and Finance 2. Marketing Management 3. Human Resource Management. The student can select any one of these specialization. Thereafter 03 courses will be selected from the pool of selected specialization.		4	0	4	3	1	0	4	70	00	30	0	100
DEC-5			4	0	4	3	1	0	4	70	00	30	0	100
DEC-6			4	0	4	3	1	0	4	70	00	30	0	100
PC-4	26-L6.5-COM-403	Financial Data Modelling Marketing Analytics/ HR Analytics-II	0	4	4	0	0	8	8	00	70	00	30	100
EEC	26-L6.5-COM-EEC-01	Employability and Entrepreneurial Ecosystem in India	1	1	2	1	0	2	3	20	20	05	05	50
		TOTAL	26			Total Marks :650								

SECOND YEAR: SEMESTER- 4**When student opt for Dissertation in 4th semester (OPTION 2A)**

Course Type	Course Code	Nomenclature of the course	Credits			Contact Hours per week				Examination Scheme				
			Th	P	Total	Th.	Tut.	Pr.	Total	External		Internal		Total Marks
										Th.	Pr.	Th.	Pr.	
CC-13	26-L6.5-COM-401	Corporate Governance	4	0	4	3	1	0	4	70	00	30	0	100
DEC-4	The student requires to select any two DEC from the pools given as per specialization		4	0	4	3	1	0	4	70	00	30	0	100
DEC-5			4	0	4	3	1	0	4	70	00	30	0	100
Dissertation	26-L6.5-COM-403D	Dissertation**			12									300
EEC	26L6.5-EEC-RPE-400	Research Ethics (As per Central Guidelines of the University)												50
		TOTAL	26			Total Marks :650								

SECOND YEAR: SEMESTER- 4**When student opt for Dissertation in 4th semester (OPTION 2B)**

Course Type	Course Code	Nomenclature of the course	Credits			Contact Hours per week				Examination Scheme				
			Th	P	Total	Th.	Tut.	Pr.	Total	External		Internal		Total Marks
										Th.	Pr.	Th.	Pr.	
DEC-4	The student requires to select any three DEC from the pools given as per specialization		4	0	4	3	1	0	4	70	00	30	0	100
DEC-5			4	0	4	3	1	0	4	70	00	30	0	100
DEC-6			4	0	4	3	1	0	4	70	00	30	0	100
Dissertation	26-L6.5-COM-403D	Dissertation**			12									300
EEC	26L6.5-EEC-RPE-400	Research Ethics (As per Central Guidelines of the University)												50
		TOTAL	26			Total Marks :650								

Discipline Elective Courses-DEC**DECs offered in M.Com 4th Semester Students who opt specialization in Accounting and Finance****Coursework Option: Select any three Courses as DEC-4, DEC-5 and DEC-6 from the pool given below****Dissertation Option 2A: Select any two Courses as DEC-4 and DEC-5 from the pool given below****Dissertation Option 2B: Select any three Courses as DEC-4, DEC-5 and DEC-6 from the pool given below****TABLE-4: Accounting and Finance**

Course Code	Nomenclature of the course	Credits				Contact Hours per Week				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical /Viva- Voce	
26-L6.5-COM-411	Security Analysis & Portfolio Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-412	Management of Financial Services	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-413	Cost Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-414	Multinational Financial Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-415	Financial Derivatives and Risk Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-416	Fraud Investigation and Forensic Accounting	3	1	0	4	3	1	0	4	70	30	0	100
	MOOC Course of at least 04 Credits in Accounting or Finance												

Discipline Elective Courses-DEC**DECs offered in M.Com 4th Semester Students who opt specialization in Marketing Management****Coursework Option: Select any three Courses as DEC-4, DEC-5 and DEC-6 from the pool given below****Dissertation Option 2A: Select any two Courses as DEC-4 and DEC-5 from the pool given below****Dissertation Option 2B: Select any three Courses as DEC-4, DEC-5 and DEC-6 from the pool given below****TABLE-5: Marketing Management**

Course Code	Nomenclature of the course	Credits				Contact Hours per Week				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/ Viva- Voce	
26-L6.5-COM-421	Customer Relationship Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-422	Marketing Research	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-423	Service Marketing	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-424	International Marketing	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-425	Rural and Agricultural Marketing	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-426	Contemporary Issues in Marketing	3	1	0	4	3	1	0	4	70	30	0	100
	MOOC Course of at least 04 Credits in Marketing												

Discipline Elective Courses-DEC**DECs offered in M.Com 4th Semester Students who opt specialization in Human Resource Management****Coursework Option: Select any three Courses as DEC-4, DEC-5 and DEC-6 from the pool given below****Dissertation Option 2A: Select any two Courses as DEC-4 and DEC-5 from the pool given below****Dissertation Option 2B: Select any three Courses as DEC-4, DEC-5 and DEC-6 from the pool given below****TABLE-6: Human Resource Management**

Course Code	Nomenclature of the course	Credits				Contact Hours per Week				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/ Viva- Voce	
26-L6.5-COM-431	Strategic Human Resource Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-432	Performance Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-433	Talent Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-434	Organizational Change & Management	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-435	Trade Unions and Labour Legislations	3	1	0	4	3	1	0	4	70	30	0	100
26-L6.5-COM-436	Contemporary issues in Human Resource Management	3	1	0	4	3	1	0	4	70	30	0	100
	MOOC Course of at least 04 Credits in Human Resource Management												

****Guidelines Provided by IGU PG Ordinance for Dissertation**

- Dissertation is a comprehensive report of the research work done on the basis of systematic, scientific and rigorous investigations on the chosen and approved topic utilizing relevant research methods/techniques/innovations in 4th Semester in case of 2-Years PG Programme and in 2nd Semester in case of one-year PG Programme.
- The departmental committee/ staff council /College/Institute will decide and declare the number of seats for Dissertation/Project work of 12 credits (300 Marks) in the beginning of each academic session, depending upon the availability of infrastructure and faculty in the Department/College/Institute.
- The Department/College/Institute shall also decide the criteria to allocate the course of Dissertation/Project work to the interested students, in the case when number of such applicants is more than the number of seats available.
- In the programme(s) offering dissertation of 12 credits, the teaching hours/workload of 4 hours will be counted for the teacher supervising up to 4 students. In case, number of students is more than 4 but upto 8, the teaching hours/ workload of 8 hours will be counted.
- A student, who opts for Dissertation/Project work in 4th semester of PG Programme, shall submit a request for allotment of a supervisor mentioning her/his research areas of interest in order of preference to the Chairperson/Principal/Director during 3rd semester. The Department/College/Institute will allot a qualified supervisor to guide the student for doing research for Dissertation/Project work. A regular full-time teacher of that Department/College/Institute, who has been approved to supervise Ph.D. scholars by the university, will be eligible to guide the students for Dissertation.
- The student will submit the synopsis to the supervisor. In case of University Teaching Department (UTD), the synopsis will be approved by the Departmental Committee after recommendation of the supervisor. In case of affiliated Colleges/Institutes, the Principal/Director shall constitute a committee of at least three members of the concerned subject

for this purpose at the College/Institute level. The committee will consist of at least one subject expert from Indira Gandhi University, Meerpur, Rewari to be nominated by the Chairperson/Director on the request of College/Institute.

- The request for external expert should reach to the Chairperson/Director before 30th November of the concerned year. The list of students, their approved topics, and names of supervisors along with their synopsis will have to be submitted by the College/Institute to the respective Chairperson/Director latest by 31st January of the concerned year.
- The student shall be required to submit three hard copies of her/his dissertation or project report along with soft copy as PDF file to the Department/College/Institute by 31st May of the concerned year. The Chairperson/Principal/Director of UTDs/Colleges will ensure that the Dissertation be evaluated by the examiner from the approved panel of examiners and will arrange to upload the marks on the portal.
- The anti-plagiarism policy of the University will have to be strictly followed by the candidate and the supervisor for dissertation/project report. Similarity report as per anti- plagiarism policy of the university is to be annexed with the dissertation/project report.
- Evaluation of the dissertation/project report shall be done by an external examiner. The panel of examiners for evaluation of dissertations/project reports will be approved by the respective BOPGS&R.
- Dissertation work will be of total 12 credits (300 marks). The evaluation of dissertation/project work will have two components. In the first part, dissertation/project report will be evaluated for 200 marks on the parameters laid down in the Performa for the evaluation of dissertation **(Appendix-4)** given in PG Ordinance of IGU and the second part of the evaluation will comprise of 100 marks in which the student will give a presentation on the dissertation and an open viva-voce examination will be conducted by the external examiner.
- Improvement shall not be allowed in Internal Assessment/ Practicals/ Internship/ Field Work/ Project/ Seminar/ Studio/ Dissertation/ Project work etc. **Please Refer to Detailed Guidelines given in PG Ordinance available at university website.**

Appendix-4: Dissertation Evaluation Report

Appendix-4

DISSERTATION/ PROJECT WORK EVALUATION REPORT

Name of Course :
 Name of the Candidate :
 Subject :
 Title of the Dissertation/Project Report :
 Academic Session :
 Registration Number :

EVALUATION CRITERIA

Dissertation/Project Report will be evaluated under the following three evaluation heads:

Quality, Content, Presentation

The grade for each of them on a scale of 0 – 10 where:

"10" stands for "Excellent"	"4" stands for "Satisfactory"
"8" stands for "Very Good"	"2" stands for "Poor"
"6" stands for "Good"	"1" stands for "Inferior"

EVALUATION HEADS	SCORE
<i>Quality</i>	
1. Introduction to the work	
2. Review of literature	
3. Scope of the work	
4. Technical soundness (Research methodology/Experimental set-up)	
5. Problem statement	
6. Originality of work	
7. Timeliness of work	
8. Contribution to the field	
9. Conclusions drawn	
10. Scope for further research in the field	
<i>Content</i>	
11. Adequacy of data and information	
12. Organization of the Dissertation/Project Report	
13. Practical applications/utility	
14. Adequacy of reference/Bibliography	
<i>Presentation</i>	
15. Clear explanation of the work	
16. Sufficient details of the methods/techniques adopted	
17. Justification of the work done	
18. Clarity and unambiguity of the language	
19. Clarity of Objectives	
20. Freedom from redundancy/Irrelevancy	
Total Score out of 200	
(in word)	

Date

Signature of the Examiner

DETAILED SYLLABI

SEMESTER-1

Part A–Introduction			
Name of Programme	Two years Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Year		
Semester	I		
Nature of Course	Theory (Lecture + Tutorial)		
Nomenclature of the Course	Accounting for Managerial Decision		
Course Code	26-L6.0-COM-101		
Course Type	CC-1		
Course Level	400-499		
Pre-requisite for the course(if any)	Nil		
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Explain the concepts, tools and techniques of management accounting and their role in managerial decision-making.	
	CLO ₂	Apply marginal costing, cost–volume–profit analysis and relevant cost concepts to evaluate alternative business decisions.	
	CLO ₃	Analyse budgeting, standard costing, variance analysis, responsibility accounting and transfer pricing for planning, control and performance evaluation.	
	CLO ₄	Evaluate contemporary management accounting techniques for improving managerial performance and decision-making.	
	Theory	Tutorial	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B-Contents of the Course			
Instructions for Paper- Setter:			
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			

Unit	Topics	CLO/s Attempt	Contact Hours
I	Management Accounting as a Tool for Managerial Decision Making; Decision-Making Process; Cost Concepts Relevant for Decision Making—Relevant Cost, Opportunity Cost, Sunk Cost, Incremental Cost and Differential Cost; Overview of Management Accounting Tools and Techniques. Marginal Costing and Cost–Volume–Profit Analysis: Contribution Analysis; Cost–Volume–Profit Analysis; Margin of Safety; Key (Limiting) Factor Analysis. Decision-Making Framework; Make or Buy; Expand or Contract; Change versus Status Quo; Exploring New Markets; Optimum Product Mix; Adding or Dropping a Product; Sell or Process Further; Shut-Down Decisions.	1	15
II	Budgetary Control: Meaning, Objectives, Installation, Advantages and Limitations; Functional Budgets (Overview); Flexible Budget, Performance Budget, Zero-Base Budgeting and Rolling Budget. Standard Costing and Variance Analysis: Meaning, Types and Setting of Standards; Advantages and Limitations; Analysis and Interpretation of Material, Labour, Overhead and Sales Variances for Performance Evaluation.	2	15
III	Responsibility Accounting – Principles; Definition; Types of Responsibility Centers; Pre-requisites and Utility, Transfer Pricing : Concept and Methods. Quality Costing and Total Quality Management (TQM); Life Cycle Costing; Learning Curve Model.	3	15
IV	Activity-Based Management (ABM): Overview; Value Chain Analysis, Competitive Cost Analysis, Kaizen Costing, Benchmarking. Reporting to Management: Principles, Types and Characteristics of Good Reports; Introduction to Sustainability (ESG) Reporting and Recent Trends in Management Accounting.	4	15
	Total Contact hours		60
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5	WrittenExamination:70	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		

Part C- Learning Resources**Recommended Books/Journals/ e-resources/Learning Management Systems(LMS):**

- Anthony, R. N., Hawkins, D. F., & Merchant, K. A. (2018). Accounting: Text and cases (14th ed.). McGraw-Hill Education.
- Horngren, C. T., Sundem, G. L., Schatzberg, J. O., & Burgstahler, D. (2021). Introduction to management accounting (17th ed.). Pearson.
- Khan, M. Y., & Jain, P. K. (2023). Management accounting: Text, problems and cases (9th ed.). McGraw Hill Education.
- Aggarwal, J. K., Aggarwal, R. K., & Sharma, M. L. (2022). Accounting for managerial decisions. Ramesh Book Depot.
- Kishore, R. M. (2023). Advanced management accounting. Taxmann Publications Pvt. Ltd.
- Maheshwari, S. N., & Maheshwari, S. K. (2022). A textbook of accounting for management (5th ed.). Vikas Publishing House.
- Mittal, S. N. (2022). Accounting for managerial decisions. Shree Mahavir Book Depot.
- Sharma, I. (2022). Accounting for managers. Mahavir Publishing Company.
- गुप्ता, आर. एल., एवंराधास्वामी, एम. (2023). प्रबंधनलेखांकन (नवीनतमसंस्करण). सुल्तानचन्दएण्डसन्स.
- जैन, एस. पी., एवंनारंग, के. एल. (2023). प्रबंधनलेखांकन (नवीनतमसंस्करण). कल्याणीपब्लिशर्स.
- अग्रवाल, बी. डी. (2022). प्रबंधकीयलेखांकन (नवीनतमसंस्करण). साहित्यभवनपब्लिकेशन्स.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3	2	2	2	1	1	1	1	2
CLO ₂	3	2	3	2	2	1	2	2	2
CLO ₃	3	3	3	2	2	2	1	2	2
CLO ₄	2	2	3	3	2	3	2	3	2

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	15
Entrepreneurship	9
Skill Enhancement	9
Communication Development	7
Indian Knowledge System	3
Environmental Awareness	2
Current Issues and Social Awareness	7
Gender issues	2
Public policies	4
Any Other	2

Part A–Introduction			
Name of Programme	Two years Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years		
Semester	I		
Nature of Course	Theory (Lecture + Tutorial)		
Nomenclature of the Course	Management Concept and Organizational Behavior		
Course Code	26-L6.0-COM-102		
Course Type	CC-2		
Course Level	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLOs ₁) After completing this course, the learner will be able to:	CLO ₁	Develop greater insight about the dimensions of management in the various kinds of modern organizations.	
	CLO ₂	Comprehend the influence of psychological factors in enhancing employee efficiency and effectiveness.	
	CLO ₃	Understand the perceptual process and its impact on individual decision making, the motivation concepts and their applications.	
	CLO ₄	Understand Leadership, organizational conflicts and organizational development.	
	Theory	Tutorial	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B-Contents of the Course			
<u>Instructions for Paper- Setter:</u>			
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			
Unit	Topics	CLO/s Attempt	Contact Hours
I	Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial Skills. Managerial Functions.	1	15
II	Motivation: Process of motivation; Theories of motivation-need hierarchy theory, theory X and Y, two-factor theory,	2	15

	ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Adams Equity theory Leadership: concept; Leadership styles; Theories- Trait theory, Behavioral theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.		
III	Organisational Behavior: Organizational behavior- concept and significance; Relationship between management and Organisational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis	3	15
IV	Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict. Organisational development: Concept; Need for change, resistance to change; Theories of planned change; Organisational diagnosis; OD intervention.	4	15
	Total Contact hours		60
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5	WrittenExamination:70	
• Seminar/presentation/assignment/qu iz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C- Learning Resources			
Recommended Books/Journals/ e-resources/Learning Management Systems(LMS):			
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2023). Organizational behavior: Managing people and organizations (14th ed.). Cengage Learning. - Luthans, F. (2021). Organizational Behavior: An evidence-based approach (14th ed.). Information Age Publishing. - Newstrom, J. W. (2019). Organizational behavior: Human behavior at work (15th ed.). McGraw-Hill Education. - Ivancevich, J. M., Konopaske, R., & Matteson, M. T. (2022). Organizational behavior and management (12th ed.). McGraw-Hill Education. - Hersey, P., Blanchard, K. H., & Johnson, D. E. (2013). Management of organizational behavior: Leading human resources (10th ed.). Pearson Education. - Shukla, M. (2008). Understanding organizations: Organisation theory and practice in India. Prentice Hall of India. - Chaturvedi, C. L. (2021). Management concepts and organizational behaviour (Revised ed.). Shree Mahavir Book Depot. - Singla, R. K. (2023). Management concepts and organizational behaviour (Latest revised ed.). V. K. Global Publications.			

- Gupta, C. B. (2023). संगठनात्मकव्यवहार (Organisational Behaviour) (Revised ed.). Sultan Chand & Sons.
- Sharma, R. D. (2023). संगठनात्मकव्यवहार (Latest ed.). V. K. Global Publications.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3	2	2	1	2	2	1	2	1
CLO ₂	2	2	3	1	3	2	1	1	1
CLO ₃	2	3	3	2	3	2	2	2	1
CLO ₄	3	2	3	2	3	3	2	2	2

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	16
Entrepreneurship	6
Skill Enhancement	12
Communication Development	6
Indian Knowledge System	3
Environmental Awareness	3
Current Issues and Social Awareness	5
Gender issues	3
Public policies	3
Any Other	3

Part A–Introduction			
Semester	01		
Nature of Course	Theory (Lecture + Tutorial)		
Nomenclature of the Course	Managerial Economics		
Course Code	26-L6.0-COM-103		
Course Type	CC-3		
Course Level	400-499		
Pre-requisite for the course (if any)	Business Economics		
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Apply concepts of managerial economics, demand analysis and consumer behaviour in managerial decision making.	
	CLO ₂	Analyze production and cost relationships for effective business decisions.	
	CLO ₃	Evaluate market structures and pricing strategies in different market conditions.	
	CLO ₄	Assess the impact of macroeconomic environment and policies on business decisions.	
	Theory	Tutorial	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B-Contents of the Course			
<u>Instructions for Paper- Setter:</u> The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			
Unit	Topics	CLO/s Attempt	Contact Hours
I	Managerial Economics: Nature, Scope, Significance and Applications of Managerial Economics; Role and Responsibilities of Managerial Economist. Managerial Decision Making: Opportunity Cost Principle, Incremental Principle, Marginal Analysis, Equi-marginal Principle, Discounting Principle, Time Perspective Demand Analysis: Demand Function, Determinants of Demand, Law of Demand, Elasticity of Demand, Demand Estimation and Forecasting. Consumer Equilibrium: Cardinal Utility Analysis, Ordinal Utility Analysis, Consumer Equilibrium and Managerial Implications of Consumer Equilibrium.	CLO ₁	15

II	Production Analysis: Production Function, Short-run and Long-run Production Function, Law of Variable Proportions, Returns to Scale, Economies and Diseconomies of Scale, Producer's Equilibrium; Cost Analysis: Cost Concepts, Short-run and Long-run Cost Curves, Cost–Output Relationship, Learning Curve and Economies of Scope and application of production and cost analysis in managerial decision making.	CLO ₂	15
III	Market Structure: Market Classification, Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly. Pricing Decisions: Price Discrimination, Peak-load Pricing, and Pricing under Collusive and Non-collusive Oligopoly. Pricing Strategies: Cost-plus Pricing, Marginal Cost Pricing, Target Rate of Return Pricing, Going Rate Pricing, Price Skimming, Penetration Pricing and Psychological Pricing.	CLO ₃	15
IV	National Income: Concepts, Measurement and Circular Flow of Income. Business Cycles and Inflation: Nature, Phases and Theories of Business Cycles; Inflation, Deflation and their Business Implications. Macroeconomic Policies: Monetary Policy and Fiscal Policy; Objectives, Instruments and Impact on Business Decisions.	CLO ₄	15
	Total Contact hours		60
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5		
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books/Journals/ e-resources/Learning Management Systems (LMS):			
- Ahuja, H. L. (2022). <i>Managerial economics: Analysis of managerial decision making</i> (9th ed.). S. Chand Publishing. - Dwivedi, D. N. (2024). <i>Managerial economics</i> (10th ed.). Vikas Publishing House. - Mithani, D. M. (2025). <i>Managerial economics: Theory and applications</i> (10th ed.). Himalaya Publishing House. - Salvatore, D., & Rastogi, S. K. (2024). <i>Managerial economics: Principles and world applications</i> (10th ed.). Oxford University Press. - Samuelson, P. A., Nordhaus, W. D., Chaudhuri, S., & Sen, A. (2026). <i>Economics</i> (21st Indian adaptation). McGraw Hill Education. - Thomas, C. R., &Harichandan, A. (2026). <i>Managerial economics: Foundations of business analysis and strategy</i> (14th ed.). McGraw Hill Education.			

- Sinha, P., & Sinha, V. C. (2026). प्रबंधकीयअर्थशास्त्र [Managerial Economics]. SBPD Publications. (Hindi).
- Indira Gandhi National Open University. (2023). एम.सी.ओ.-021: प्रबंधकीयअर्थशास्त्र [MCO-021: Managerial Economics]. School of Management Studies, IGNOU. (Hindi)
- Jain, T. R. (2025). प्रबंधकीयअर्थशास्त्र: MBA Semester I (Hindi medium). VK Global Publications Pvt. Ltd.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3	2	3	2	1	1	2	2	1
CLO ₂	3	3	3	2	1	1	2	2	1
CLO ₃	3	3	3	2	2	2	3	3	1
CLO ₄	3	2	3	2	1	2	2	3	2

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	
Entrepreneurship	30
Skill Enhancement	
Communication Development	
Indian Knowledge System	
Environmental Awareness	
Current Issues and Social Awareness	15
Gender issues	
Public policies	
Any Other	

Part A–Introduction				
Semester	01			
Nature of Course	Theory (Lecture + Tutorial)			
Nomenclature of the Course	Statistical Skills for Business			
Course Code	26-L6.0-COM-104			
Course Type	CC			
Course Level	400-499			
Pre-requisite for the course (if any)	Basics of Business Statistics			
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Gain knowledge and practical understanding of various statistical concepts.		
	CLO ₂	Understand various statistical tests, hypothesis and various analytical tools.		
	CLO ₃	Understand and solve the problems relating to testing of Hypothesis.		
	CLO ₄	Learn to use various statistical techniques in solving business and research problems		
	Theory	Tutorial	Total	
Credits	4	0	4	
Teaching Hours per week	4	0	4	
Internal Assessment Marks	30	0	30	
End Term Exam Marks	70	0	70	
Max. Marks	100	0	100	
Examination Duration (in Hours)	3			
Part B-Contents of the Course				
Instructions for Paper- Setter:				
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.				
Unit	Topics		CLO/s Attempt	Contact Hours
I	Importance of Statistics for Business. Introduction of some Useful statistical skills for business forecasting and Analysis. Correlation and Regression Analysis: Bivariate, Partial and Multiple Correlation and Regression (Up to three variables)		CLO ₁	15
II	Probability Theory; Concept of probability; Different approaches to probability; conditional probability; application of Addition and Multiplication Laws; Baye’s Theorem and Mathematical expectation. Probability distribution- Binomial distribution, Poisson distribution and Normal distribution.		CLO ₂	15

III	Sampling and statistical inference – parameter and statistic, sampling and non-sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem. for mean, proportion and variance. Statistical Inference: Hypothesis testing – Meaning, types, type 1 and type 2 errors, level of significance, two tailed and one tailed tests. Procedure for hypothesis testing. Sampling tests – Large and small sample tests – Z-Test, T-Test, Fisher’s Z test for correlation coefficient	CLO ₃	15
IV	Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes), Chi-Square- X ² Test, Conditions for apply X ² Test, Yate’s correction, Uses of X ² Test, Additive Property of X ² ., Misuse of Chi-Square Test and its limitations	CLO ₄	15
	Total Contact hours		60
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5		
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books/Journals/ e-resources/Learning Management Systems (LMS):			
• Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2023). <i>Statistics for business and economics</i> (15th ed.). Cengage Learning. • Levin, R. I., Rubin, D. S., Siddiqui, M. H., Rastogi, S., & Notani, H. (2021). <i>Statistics for management</i> (8th Indian ed.). Pearson India. • Gupta, S. P., & Gupta, M. P. (2023). <i>Business statistics</i> (20th rev. ed.). Sultan Chand & Sons. • Sharma, J. K. (2023). <i>Business statistics</i> (4th ed.). Pearson India. • Berenson, M. L., Levine, D. M., & Szabat, K. A. (2021). <i>Basic business statistics: Concepts and applications</i> (15th ed.). Pearson. • Spiegel, M. R., Schiller, J., & Srinivasan, R. A. (2018). <i>Schaum's outline of statistics</i> (6th ed.). McGraw-Hill Education. • Gupta, C. B., & Gupta, V. (2022). <i>An introduction to statistical methods</i> (24th rev. ed.). Vikas Publishing House. • Triola, M. F. (2022). <i>Elementary statistics</i> (14th ed.). Pearson. • Gupta, S. C. (2023). <i>सांख्यिकीकेसिद्धांत</i> (Latest rev. ed.). Himalaya Publishing House. • Gupta, S. P. (2023). <i>व्यावसायिकसांख्यिकी</i> (Business Statistics) (Revised ed.). Sultan Chand & Sons.			

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3	2	2	2	1	1	1	2	2
CLO ₂	2	3	3	3	1	1	1	2	2
CLO ₃	2	3	3	2	1	1	1	2	2
CLO ₄	2	3	3	3	2	1	2	3	3

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	60
Entrepreneurship	
Skill Enhancement	60
Communication Development	
Indian Knowledge System	
Environmental Awareness	
Current Issues and Social Awareness	
Gender issues	
Public policies	
Any Other	

Part A–Introduction			
Name of Programme	Two years Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Year		
Semester	I		
Nature of Course	Theory (Lecture + Tutorial)		
Nomenclature of the Course	International Business		
Course Code	26-L6.0-COM-105		
Course Type	Core Course (CC-5)		
Course Level	400-499		
Pre-requisite for the course (if any)	Basic understanding of business environment and economics.		
Course Learning Outcomes (CLOs ₁) After completing this course, the learner will be able to:	CLO ₁	Explain the nature, scope, environment and major features of international business.	
	CLO ₂	Analyse international trade policies, institutions, regional integration and contemporary global issues.	
	CLO ₃	Evaluate foreign-market entry modes, global strategies and international business operations.	
	CLO ₄	Apply concepts of export-import procedures, international finance, risk management and India's foreign trade framework.	
	Theory	Tutorial	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B-Contents of the Course			
Instructions for Paper- Setter:			
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			
Unit	Topics	CLO/s Attempt	Contact Hours
1	Foundations and Environment of International Business: Meaning, nature, scope and importance of international business; globalisation and its drivers; global value chains, outsourcing and supply-chain resilience; economic, political, legal, cultural, technological and ecological environment; country risk and multinational enterprises.	1	15

II	Topic: Trade Policy, Institutions and Regional Integration: Tariffs, quotas, subsidies, anti-dumping and non-tariff barriers; World Trade Organization (WTO): objectives, principles and dispute settlement; role of the International Monetary Fund (IMF), World Bank, United Nations Conference on Trade and Development (UNCTAD) and International Trade Centre (ITC); forms of regional integration; European Union (EU), Association of Southeast Asian Nations (ASEAN), United States-Mexico-Canada Agreement (USMCA) and Regional Comprehensive Economic Partnership (RCEP); India's trade agreements; sanctions, trade wars and sustainability standards.	2	15
III	Topic: International Business Operations and Global Strategy Foreign-market selection and entry modes; global, multidomestic, international and transnational strategies; export-import procedure and major documents; International Commercial Terms (Incoterms), logistics and customs clearance; international marketing mix, cross-border e-commerce, international human resource management and cross-cultural negotiation.	3	15
IV	Topic: International Finance, Risk and India's Foreign Trade Framework Foreign-exchange market, exchange-rate systems, spot and forward markets and basic hedging; balance of payments, Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI) and international payment methods; Foreign Trade Policy 2023 and Directorate General of Foreign Trade (DGFT); Export Promotion Capital Goods Scheme (EPCG), Remission of Duties and Taxes on Exported Products Scheme (RoDTEP), Special Economic Zones (SEZs), Export Oriented Units (EOUs), Export-Import Bank of India (EXIM Bank) and Export Credit Guarantee Corporation of India (ECGC); Environmental, Social and Governance (ESG) considerations, responsible sourcing and digital trade.	4	15
	Total Contact hours	60	
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5	WrittenExamination:70	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books/Journals/ e-resources/Learning Management Systems (LMS):			
• Export-Import Bank of India. (n.d.). Research, publications and export resources. • Reserve Bank of India. (n.d.). Foreign exchange management resources and master directions. • World Trade Organization. (n.d.). World Trade Organization agreements, statistics and dispute-settlement resources. • General of Foreign Trade. (2023). Foreign Trade Policy 2023.			

- Jhingan, M. L. (नवीनतमहिंदीसंस्करण). अंतर्राष्ट्रीयअर्थशास्त्र. वृंदापब्लिकेशन्स.
- Vaish, M. C. (नवीनतमसंस्करण). अंतर्राष्ट्रीयअर्थशास्त्र. ऑक्सफोर्डएवंआई.बी.एच./विकासपब्लिशिंग.
- Sundaram, K. P. M., & Black, J. (नवीनतमहिंदीसंस्करण). अंतर्राष्ट्रीयअर्थशास्त्र. सुल्तानचंदएंडसंस.
- Mithani, D. M. (नवीनतमसंस्करण). अंतर्राष्ट्रीयअर्थशास्त्र. हिमालयपब्लिशिंगहाउस.
- Agarwal, M. L. (नवीनतमसंस्करण). अंतर्राष्ट्रीयव्यापार. साहित्यभवनपब्लिकेशन्स.
- Sharan, V. (Latest ed.). International business: Concept, environment and strategy. Pearson.
- Joshi, R. M. (Latest ed.). International business. Oxford University Press.
- Hill, C. W. L., & Hult, G. T. M. (Latest ed.). International business: Competing in the global marketplace. McGraw Hill Education.
- Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2021). International business: Environments and operations (17th ed.). Pearson.
- Cherunilam, F. (Latest ed.). International business: Text and cases. PHI Learning.
- Aswathappa, K. (Latest ed.). International business. McGraw Hill Education.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3	2	1	2					2
CLO ₂	3	3		3		2		2	2
CLO ₃	3		2	3	2		1		2
CLO ₄	3	2		3		2	2	2	2

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	18
Entrepreneurship	8
Skill Enhancement	14
Communication Development	5
Indian Knowledge System	0
Environmental Awareness	5
Current Issues and Social Awareness	6
Gender issues	0
Public policies	4

Part A – Introduction			
Name of the Programme	Two years Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years		
Semester	I		
Nature of Course/Course Composition	Only Practical		
Nomenclature of the Course	ANALYSIS OF FINANCIAL STATEMENTS		
Course Code	26-L6.0-COM-106		
Course Type	PRACTICUM COURSE, PC-1		
Course Level	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Apply financial statement analysis techniques using annual reports, MS Excel and publicly available financial databases to assess the financial performance of business organizations.	
	CLO ₂	Analyse financial statements, cash flows, creditworthiness and industry performance to evaluate the financial health and reporting quality of companies.	
	CLO ₃	Evaluate corporate disclosures, ESG practices, governance reports and forensic indicators for informed financial analysis and decision-making.	
	CLO ₄	Develop professional competence in financial analysis through company-based assignments, case studies, AI-assisted analysis and presentation of comprehensive financial reports.	
	Theory	Practical	Total
Credits	0	4	4
Teaching hours per week	0	8	8
Internal Assessment Marks	0	30	30
End Term Exam Marks	0	70	70
Max. Marks	0	100	100
Examination Duration (in Hours)	0	03	
Part B- Contents of the Course			
<u>Instructions for Examiner:</u>			
Write-up and execution of the practical will be conducted as per the nature of the practical by the external examiner, with consideration given to the Course Learning Outcomes.			
Unit	Topics	CLO/s Attempt	Contact Hours
Unit-I	Downloading and understanding the Annual Reports of Companies: Students should download annual reports of at least Two listed companies from different industries from NSE/BSE and company websites. Identification and understanding of various components of Annual Reports including Balance Sheet, Statement of Profit & Loss, Cash Flow Statement, Statement of Changes in Equity, Notes to Accounts,	1	30

	Directors' Report, Management Discussion & Analysis (MD&A), Corporate Governance Report and Auditor's Report. Annual Report Analysis: Students should prepare a practical file with observations based on analysis of the following: • Study of Directors' Report • Management Discussion & Analysis (MD&A) • Corporate Governance Report • Auditor's Report • Notes to Accounts Segment Reporting		
Unit-II	Excel-Based Financial Analysis: Students should prepare the following on MS-Excel : (Based on Real Data) • Common-size statements • Comparative statements • Trend analysis • Computation, interpretation and comparison of financial ratios including Liquidity, Solvency, Activity/Efficiency and Profitability Ratios. • Preparation of Charts, Graphs and Financial Dashboard Credit Analysis: Students should analyze the creditworthiness of a company based on Financial statements by preparing: • Credit Report • Solvency Analysis • Debt Service Capacity • Risk Assessment Cash Flow Quality Analysis Preparation and analysis of Cash Flow Statement (AS-3 Revised) using practical business data. Analysis of earnings quality through cash-based and accrual-based earnings.	2	30
Unit-III	Presentation Skill of Financial Health Report: Prepare and present Financial Health Report of a Listed company using Microsoft Power Point covering the following aspects: • Liquidity • Profitability • Solvency • Efficiency • Market Position e.g. "Financial Health of XYZ Company" Industry Comparison: Students will require the following comparison for two companies belonging to one industry. (e.g. SBI vs. HDFC Bank, Tata Steel vs. JSW Steel, Infosys vs. TCS, Hindustan Unilever vs. ITC or any two companies from same industry) • Sales growth	3	30

	• Profitability • Debt • Liquidity • EPS Market ratios		
Unit-IV	Case Studies: Prepare one case study based on financial performance, corporate growth, governance issues, financial distress or forensic accounting using published financial information. Any Real life case study can be taken into consideration like: HDFC Bank, Titan Company, Reliance Industries, Adani Group, Vedanta Group, Kingfisher Airlines, Jet Airways, Zomato, Satyam or any other Company. ESG Analysis and Fraud Detection: Students should study and analyze ESG disclosures of a Listed company based on: • Environmental indicators • Social indicators • Governance practices • Identification of red flags, window dressing and creative accounting practices from published financial statements AI in Financial Analysis : Use any Open AI tool to : • Summarise annual reports • Interpret ratios • Identify trends And then compare AI interpretation with manual analysis.	4	30
Total Contact Hours			120
Evaluation Methods			
Internal Assessment:30	MM-30	End Term Examination: 70	MM- 70
Class Participation:	5	Lab record	10
Seminar/Demonstration/Viva-voce/Lab records etc.:	10	Viva-Voce	20
Mid-Term Exam:	15	Write-up and execution of the practical	40
Part C-Learning Resources			
Recommended Books/E-Resources/LMS: 1. Bernstein, L. A. & Wild, J. J. <i>Financial Statement Analysis: Theory, Application and Interpretation</i>. McGraw-Hill. 2. Subramanyam, K. R. <i>Financial Statement Analysis</i>. McGraw-Hill Education. 3. White, G. I., Sondhi, A. C. & Fried, D. <i>The Analysis and Use of Financial Statements</i>. Wiley. 4. Palepu, K. G., Healy, P. M. & Peek, E. <i>Business Analysis and Valuation using Financial Statements</i>. Cengage Learning. 5. Foster, G. <i>Financial Statement Analysis</i>. Pearson Education. 6. Stephen H. Penman, 'Financial Statement Analysis and Security Valuation' McGraw Hill. 7. James M. Wahlen, Stephen P. Baginski and Mark Bradshaw, 'Financial Reporting, Financial Statement Analysis and Valuation' 8. M. Y. Khan & P. K. Jain. <i>Financial Management: Text, Problems and Cases</i>. McGraw-Hill			

Education.

9. S. N. Maheshwari & S. K. Maheshwari. *Management Accounting and Financial Control*. Vikas Publishing House.

B. Official Websites

1. Ministry of Corporate Affairs (MCA)
2. National Stock Exchange of India (NSE)
3. BSE Limited
4. Securities and Exchange Board of India (SEBI)
5. National Financial Reporting Authority (NFRA)
6. Institute of Chartered Accountants of India (ICAI)
7. Reserve Bank of India (RBI)
8. National Institute of Securities Markets (NISM)

C. Financial Information Portals and Mobile Apps.

1. Screener.in
2. NSE and BSE Website
3. Moneycontrol
4. Ticker by Finology
5. Investing.com
6. Trendlyne
7. Value Research

D. Software / Tools

1. Microsoft Excel
2. Microsoft Power Points
3. Google Sheets
4. Tally Prime (Educational Version where applicable)
5. Zoho Books
6. Adobe Acrobat Reader

E. Data Sources for Practical Exercises

1. Annual Reports of Listed Companies
2. Company Websites
3. Corporate Governance Reports
4. Business Responsibility and Sustainability Reports (BRSR)
5. Integrated Reports
6. Stock Exchange Filings

F. Learning Management Systems (LMS):

- SWAYAM, NPTEL, NISM Investor Education Portal and other institution-approved e-learning platforms

Mapping of Course Learning Outcomes (CLOs) to Program Outcomes

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	2	1	3	2	3	—	2	3	3
CLO ₂	2	2	3	2	3	—	2	3	3
CLO ₃	2	2	3	3	3	2	2	3	3
CLO ₄	3	2	3	2	3	1	3	3	3

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	40
Entrepreneurship	10
Skill Enhancement	40
Communication Development	10
Indian Knowledge System	0
Environmental Awareness	10
Current Issues and Social Awareness	10
Gender issues	0
Public policies	10
Any Other	0

Semester-II

Part A–Introduction			
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Year		
Semester	II		
Nature of Course	Theory (Lecture + Tutorial)		
Nomenclature of the Course	Strategic Financial Management		
Course Code	26-L6.0-COM-201		
Course Type	CC		
Course Level	400-499		
Pre-requisite for the course(if any)	Nil		
Course Learning Outcomes (CLOs) After completing this course, the students will be able to:	CLO ₁	Explain the concepts, principles and strategic role of financial management in corporate decision-making.	
	CLO ₂	Evaluate strategic financing decisions relating to cost of capital, capital structure, leverage and dividend policy.	
	CLO ₃	Analyse investment decisions using capital budgeting techniques, risk analysis and lease financing.	
	CLO ₄	Assess strategic working capital management and corporate restructuring decisions for enhancing organizational value.	
	Theory	Tutorial	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B-Contents of the Course			
<u>Instructions for Paper- Setter:</u>			
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			
Unit	Topics	CLO/s Attempt	Contact Hours
I	Strategic Financial Management: Meaning, Nature, Scope, and Importance; Evolution from Traditional Financial Management to Strategic Financial Management; Objectives of Strategic Financial Management; Shareholder Wealth Maximization and Stakeholder Value Creation; Financial Strategy and Corporate Strategy; Strategic Financial Planning and Financial Policies; Corporate Life Cycle and Financial Strategy; Capitalization—Meaning, Theories, Over-capitalization and Under-capitalization; Role of the Chief Financial Officer (CFO) in Strategic Financial Decision-Making	1	15

II	Strategic Financing Decisions; Sources of Finance, Cost of Capital and its Strategic Significance; Capital Structure Theories and Strategic Capital Structure Decisions; Financial Leverage and EBIT–EPS Analysis, ROI-ROE Analysis; Dividend Policy and Strategic Dividend Decisions; Financing Decisions under Different Business Situations.	2	15
III	Strategic Investment Decisions; Project Planning and Capital Investment Process; Estimation of Cash Flows; Capital Budgeting Techniques—NPV, IRR, Profitability Index, Discounted Payback Period and Modified IRR. Capital Budgeting under Risk and Uncertainty- Risk Analysis, Sensitivity Analysis, Scenario Analysis and Decision Tree Analysis (Overview); Inflation and Capital Budgeting, Capital Rationing; Lease Financing- Operating and Financial Lease; Lease or Buy Decisions.	3	15
IV	Strategic Working Capital Management - Working Capital Forecasting and Financing; Management of Cash, Receivables Management and Inventory Management from a Strategic Perspective. Corporate Restructuring—Meaning, Need and Forms; Mergers, Acquisitions, Demergers, Divestitures and Corporate Turnaround; Introduction to Financial Risk Management.	4	15
	Total Contact hours		60
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5	WrittenExamination:70	
• Seminar/presentation/assignment/quiz/ class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books/Journals/ e-resources/Learning Management Systems (LMS): • Ravi M. Kishore, Strategic <i>Financial Management</i>, Taxmann Publications. • Prasanna Chandra, <i>Strategic Financial Management: Managing for Value Creation</i>, McGraw Hill Education (India). • I. M. Pandey, <i>Financial Management</i>, Vikas Publishing Company. • Prasanna Chandra, <i>Financial Management: Theory and Practice</i>, McGraw Hill Education (India). • M. Y. Khan & P. K. Jain, <i>Financial Management: Text, Problems and Cases</i>, McGraw Hill Education (India). • S. N. Maheshwari, <i>Financial Management: Principles and Practice</i>, Sultan Chand & Sons. • Eugene F. Brigham & Michael C. Ehrhardt, <i>Financial Management: Theory and Practice</i>, Cengage Learning. • Richard A. Brealey, Stewart C. Myers, Franklin Allen & Alex Edmans, <i>Principles of Corporate Finance</i>, McGraw Hill. • N.R. Parasuraman, <i>Financial Management</i>, Cengage Publications Delhi. • Van Horse, James C ‘Financial Management and Policy. Prentice Hall. • Keown.J. , <i>Financial Management: Principles and Applications</i>, Pearson Education.			

- Tulslan and Tulslan, Financial Management, Vikas Publishing Company New Delhi.
- Ishwar Sharma, Financial Management,(English & Hindi Medium) Shree Mahavir Publishing Company New Delhi.

Mapping of Course Learning Outcomes (CLOs) to Program Outcomes

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3	2	2	2	2	2	1	2	2
CLO ₂	3	2	3	2	2	2	2	2	2
CLO ₃	3	3	3	2	2	2	2	3	2
CLO ₄	3	2	3	2	2	2	3	3	2

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	20
Entrepreneurship	10
Skill Enhancement	30
Communication Development	10
Indian Knowledge System	0
Environmental Awareness	10
Current Issues and Social Awareness	10
Gender issues	0
Public policies	10

Part A–Introduction			
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years		
Semester	II		
Nature of Course	Theory (Lecture + Tutorial)		
Nomenclature of the Course	Business Research Methods		
Course Code	26-L6.0-COM-202		
Course Type	CC-7		
Course Level	400-499		
Pre-requisite for the course(if any)	Nil		
Course Learning Outcomes (CLOs) After completing this course, the students will be able to:	CLO ₁	Understand the concept of research and its various types.	
	CLO ₂	Identify research designs and differentiate between qualitative, quantitative, and mixed methods of research.	
	CLO ₃	Become familiar with good practices in conducting quantitative and qualitative research using appropriate tools and techniques.	
	CLO ₄	Design effective quantitative purpose statements and develop suitable research tools for interviews and observations.	
	Theory	Tutorial	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B-Contents of the Course			
Instructions for Paper- Setter:			
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			
Unit	Topics	CLO/s Attempt	Contact Hours
I	Business research: concept, nature, need, and managerial value of business research; Understanding of concepts, constructs and variables, Types of research; Exploratory research, Descriptive research and Causal research, Steps involved in the research process and Structure of a research proposal.	1	15

II	Research design: concept and types; exploratory research design, descriptive research design, and experimental research design. Sampling design and sampling techniques, factors influencing sample size. Measurement; concept and types, measurement scales and their types, construction of scales, reliability and validity aspects in measurement, and Research Proposal.	2	15
III	Non-parametric tests for business research; Sign test, Wilcoxon signed-rank test, Wald-Wolfowitz run test for randomness, Mann-Whitney U test, Kruskal-Wallis H test, median test, Kolmogorov-Smirnov (K-S Statistics) Test.	3	15
IV	Analysis of variance: Introduction, assumptions, and techniques of Analysis of Variance; one-way classification and two-way classification, F- Test, Cluster Analysis. Research Report: Ingredients and constructions of research report; Citations & References, Procedure for preparation of references and bibliography.	4	15
	Total Contact hours		60
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5	WrittenExamination:70	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books/Journals/ e-resources/Learning Management Systems(LMS): • Bajpai, N. (2021). Business research methods (3rd ed.). Pearson India. • Chawla, D., & Sondhi, N. (2023). Research methodology: Concepts and cases (3rd ed.). Vikas Publishing House. • Cooper, D. R., & Schindler, P. S. (2024). Business research methods (15th ed.). McGraw Hill. • Dangi, H. K., &Dewen, S. (2021). Business research methods. Vikas Publishing House. • Goode, W. J., & Hatt, P. K. (2006). Methods in social research. McGraw-Hill Education. (Classic reference; no newer edition available.) • Gupta, S. P. (2022). Statistical methods (46th rev. ed.). Sultan Chand & Sons. • Hooda, R. P. (2022). Statistics for business and economics (Latest ed.). Macmillan Education India. • Kothari, C. R., & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Age International Publishers. • Sekaran, U., & Bougie, R. (2020). Research methods for business: A skill-building approach (8th ed.). Wiley. • Sharma, J. K. (2023). Business research methods (Latest ed.). Pearson India. • Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2023). Business research methods (11th ed.). Cengage Learning.			

- Gupta, S. P. (2022). सांख्यिकीयविधियाँ (हिन्दीसंस्करण). Sultan Chand & Sons.
- Kothari, C. R., & Garg, G. (2019). शोधप्रविधि: विधियाँएवंतकनीकें (हिन्दीसंस्करण). New Age International Publishers.

Mapping of Course Learning Outcomes (CLOs) to Program Outcomes & Program Specific Outcomes

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3	2	2	1	1	2	1	2	2
CLO ₂	2	3	3	2	1	2	2	2	3
CLO ₃	2	3	3	3	2	2	1	2	3
CLO ₄	2	3	3	3	2	2	2	2	3

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	18
Entrepreneurship	5
Skill Enhancement	18
Communication Development	5
Indian Knowledge System	2
Environmental Awareness	2
Current Issues and Social Awareness	4
Gender issues	2
Public policies	2
Any Other	2

Part A-Introduction			
Name of Programme	Strategic Management		
Semester	II		
Nature of Course	Theory		
Nomenclature of the Course	Strategic Management		
Course Code	26-L6.0-COM-203		
Course Type	CC-8		
Course Level	400-499		
Pre-requisite for the course			
Course Learning Outcomes (CLOs) After completing this course, the students will be able to:	CLO1	Applying concepts of strategic management, principles, and decision-making approaches to formulate organizational vision, mission, goals, objectives and strategic direction in contexts of diverse business.	
	CLO2	Analyzing internal and external business environments using strategic management frameworks and analytical tools. Analyze strategic thinking and ethical decision-making principles from the Panchatantra and Hitopadesha and apply them in modern business and organizational contexts.	
	CLO3	Evaluating corporate, business, and functional strategic alternatives by integrating strategic analysis, organizational resources, competitive dynamics, and global business perspectives to support effective managerial decision-making.	
	CLO4	Designing comprehensive strategies for implementation, evaluation, and strategic control by integrating leadership, organizational processes, innovation, sustainability, and ethical business practices to enhance organizational performance.	
	Theory	Tutorial	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B-Contents of the Course			
Instructions for Paper- Setter: The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			
Unit	Topics		CLO/s Attempt Contact Hours
I	Strategic Management and its Emerging Trends: Strategic Management- concept, relevance and benefits; Strategic Management Process; Levels of Strategy; Concept of Blue Ocean &Red Ocean Strategy; Strategic Intent – Vision, Mission, Goals and Objectives.		CLO1 15

II	Strategy Formulation: Environmental Appraisal; Organizational Appraisal; Strategic Analysis and Choice.	CLO2	15
III	Strategy Implementation: Structural Implementation; Behavioural Implementation; Functional and Operational Implementation. Strategic thinking from Panchatantra and Hitopadesha.	CLO3	15
IV	Strategy Evaluation and Control: Evaluation of strategy-Components of an Effective Evaluation System and strategic control, reasons, criteria for evaluation and the evaluation process; strategic control-Establishing strategic control, Methods of strategic control, stages of operating controls.	CLO4	15
	Total Contact hours		60
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5	WrittenExamination:70	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
RecommendedBooks/Journals/ e-resources/Learning Management Systems(LMS):			
- David, F. R., David, F. R., & David, M. E. (2024). <i>Strategic management: A competitive advantage approach, concepts and cases</i> (18th ed.). Pearson. - Kazmi, A. (2020). <i>Strategic management and business policy</i> (5th ed.). McGraw Hill. - Prasad, L. M. (2024). <i>Strategic management</i> (8th ed.). Sultan Chand & Sons. - Srinivasan, R. (2025). <i>Strategic management: The Indian context</i> (7th ed.). PHI Learning. - Wheelen, T. L., Hunger, J. D., Hoffman, A. N., & Bamford, C. E. (2023). <i>Strategic management and business policy: Globalization, innovation, and sustainability</i> (16th ed.). Pearson. - Yadav, R. K. (2024). <i>राजनीतिक प्रबंध[Strategic management]</i> (Hindi ed.). RBD Publications. - Chaturvedi, A. A., & Gupta, P. C. (2023). <i>व्यूहरचनात्मकप्रबंधन(Strategic management)</i> (Hindi ed.). Shree Mahavir Book Depot. - Indira Gandhi National Open University. (2023). <i>सामरिकप्रबंधन(MCO-23) [Strategic Management (MCO-23)]</i>. School of Management Studies. https://egyankosh.ac.in/			

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3		3		2			2	
CLO ₂	3	3	3	2				3	
CLO ₃	2	2	3		3	3	3	2	
CLO ₄	2	2	3	3	3	3	2	2	1

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	10
Entrepreneurship	14
Skill Enhancement	12
Communication Development	4
Indian Knowledge System	2
Environmental Awareness	8
Current Issues and Social Awareness	4
Gender issues	2
Public policies	4
Any Other	-

Part A–Introduction			
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Year		
Semester	II		
Nature of Course	Theory (Theory + Tutorial)		
Nomenclature of the Course	Financial Market Operations		
Course Code	26-L6.0-COM-204		
Course Type	CC-9		
Course Level	400-499		
Pre-requisite for the course(if any)			
Course Learning Outcomes (CLOs) After completing this course, the students will be able to:	CLO ₁	Understand the structure, instruments, and functioning of money and capital markets in India.	
	CLO ₂	Examine stock exchanges, trading mechanisms, depository systems, and market intermediaries.	
	CLO ₃	Analyze the role of SEBI, investor protection measures, credit rating agencies, and merchant banking services.	
	CLO ₄	Evaluate risk management practices, financial institutions, mutual funds, and emerging trends in financial markets.	
	Theory	Tutorial	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	3 0	0	30
End Term Exam Marks	7 0	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B-Contents of the Course			
Instructions for Paper- Setter:			
The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			
Unit	Topics	CLO/s Attempt	Contact Hours
I	Brief Overview of Indian financial system - Financial markets: Money Market vs. Capital Market. Money Market: Indian Money Markets: Composition and Structure; Operations and Participants; Acceptance Market, Discount Market, Call money market, Commercial Bills Market, Treasury Bill Market; Money Market Instruments; Recent trends in Indian Money Market.	1	15

	Capital Market: Primary Market and Secondary Market: Concept, Evolution, Functions and Role, Type and Procedure of Issues in New Issue Market;		
II	Stock Exchanges: Trading and Settlement, Listing of Securities in Stock Exchange. Functionaries on stock exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository System. NSE& BSE. SEBI: Role, Powers, Objectives, Scope & Functions. Investors Protection: Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.	2	15
III	Credit Rating: Concept, Functions of Credit Rating, Benefits, Rating Process, Types of Rating, Credit Rating Agencies in India. Merchant Banking – Functions and Roles, Merchant Banking Vs. Commercial Banking. Merchant Banking: Functions &Types, Role of Merchant Bankers and Underwriters, Demat Account and Depository System	3	15
IV	Risk Management in Financial Markets, Recent Trends in Financial Markets: Digital Trading and Financial Technology (FinTech), Development Financial Institutions: IDBI, IFCI, ICICI, NABARD & SIDBI. Mutual Funds: Types, Benefits, Risk Associated with Mutual Funds, General Guidelines for selection of Funds, Reasons for slow growth.	4	15
	Total Contact hours		60
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5	WrittenExamination:70	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		
Part C-Learning Resources			
Recommended Books/Journals/ e-resources/Learning Management Systems(LMS):			
• Bhole, L. M. & Mahakud, J., 2023. Financial Institutions and Markets, McGraw-Hill Education, New Delhi • Prasanna Chandra, 2024. Security Analysis and Portfolio Management, McGraw-Hill Education, New Delhi. • V. K. Bhalla 2023. Investment Analysis and Portfolio Management, S. Chand Publishing, New Delhi. • Desai V., 2023. Financial Markets, Institutions and Financial Services, Himalaya Publishing House, Mumbai. • Dr. Gurusamy S. 2022. Merchant Banking and Financial Services, McGraw Hill Education, New Delhi.			

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3	2	1	2					2
CLO ₂	3	3		3		2		2	2
CLO ₃	3		2	3	2		1		2
CLO ₄	3	2		3		2	2	2	2

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	14
Entrepreneurship	7
Skill Enhancement	13
Communication Development	8
Indian Knowledge System	2
Environmental Awareness	2
Current Issues and Social Awareness	8
Gender issues	0
Public policies	6
Any Other	

Part A–Introduction			
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Year		
Semester	II		
Nature of Course	Theory (Theory + Tutorial)		
Nomenclature of the Course	Business Ethics and Corporate Social Responsibility		
Course Code	26-L6.0-COM-205		
Course Type	CC-10		
Course Level	400-499		
Pre-requisite for the course(if any)			
Course Learning Outcomes (CLOs) After completing this course, the students will be able to:	CLO ₁	Explain concepts, principles, and theories of business ethics and CSR.	
	CLO ₂	Analyze ethical issues and apply ethical decision-making in business.	
	CLO ₃	Evaluate CSR strategies, sustainability and stakeholder responsibilities.	
	CLO ₄	Develop responsible managerial solutions aligned with governance and social values.	
	Theory	Tutorial	Total
Credits	4	0	4
Teaching Hours per week	4	0	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Duration (in Hours)	3		
Part B-Contents of the Course			
Instructions for Paper- Setter: The paper setter shall prepare 9 questions selecting two questions from each unit with consideration given to the Course Learning Outcomes. Among these, question number 1 will be compulsory, comprising 7 short answer type questions carrying two marks each (total 14 marks) and covering the entire syllabus. The remaining questions will be carrying 14 marks each. Examinees will be required to attempt five questions: the compulsory question no. 1 and 1 question from the each of the four units.			
Unit	Topics	CLO/s Attempt	Contact Hours
I	Foundation and Theories of Business Ethics: Meaning, Nature, Scope and Importance of Business Ethics, Principles of Business Ethics, Ethics, Values, Morality and Law, Types of Ethics. Ethical Theories: Teleological, deontological, virtue Ethics Theory and justice theory; ethical relativism and absolutism Ethical Behaviour and Decision-Making: Kohlberg's stages of moral development; ethical leadership; ethical decision-making; code of ethics and code of conduct.	1	15

II	Ethics in Business Functions: Ethical issues and practices in Marketing, Human Resource Management, Accounting and Finance, Production and Operations; consumer protection and ethical practices; environmental ethics; corporate governance and ethical leadership; ethical dilemmas in business functions; case studies on contemporary ethical issues in business.	2	15
III	Corporate Social Responsibility (CSR) and Sustainability: Concept, evolution, objectives and arguments for and against CSR; Carroll's Pyramid of CSR; stakeholder theory; Triple Bottom Line (People, Planet and Profit); CSR and corporate governance; Sustainable Development Goals (SDGs); Environmental, Social and Governance (ESG); corporate sustainability; Global Reporting Initiative (GRI); National Guidelines on Responsible Business Conduct (NGRBC).	3	15
IV	CSR Practices, Regulations and Contemporary Issues: CSR under the Companies Act, 2013 and relevant rules, CSR Committee and CSR Policy; CSR planning, budgeting and implementation; monitoring, evaluation and impact assessment; CSR reporting and sustainability reporting; Business Responsibility and Sustainability Reporting (BRSR); CSR in MSMEs and start-ups; Emerging Issues in Business Ethics and CSR AI ethics, data privacy, digital ethics and whistle-blowing, greenwashing, selected CSR case studies of Indian companies and organisations.	4	15
	Total Contact Hours		
Evaluation Methods			
InternalAssessment:30 Marks		EndTermExamination:70 Marks	
• Class Participation:	5	WrittenExamination:70	
• Seminar/presentation/assignment/quiz/ class test etc.:	10		
• Mid-Term Exam:	15		
PART C: Learning Resources			
Recommended Books/Journals/ e-resources/Learning Management Systems (LMS):			
Text Books			
• Fernando, A. C. (2023). <i>Business Ethics and Corporate Governance</i> (3rd ed.). Pearson India.			
• Murthy, C. S. V. (2024). <i>Business Ethics and Corporate Governance</i> . Himalaya Publishing House.			
• Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2025). <i>Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of AI</i> (6th ed.). Oxford University Press.			
• Velasquez, M. G. (2022). <i>Business Ethics: Concepts and Cases</i> (9th ed.). Pearson.			

- Boatright, J. R. (2023). *Ethics and the Conduct of Business* (9th ed.). Pearson.
- Reference Books**
- Kotler, P., & Lee, N. (2005). *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause*. John Wiley & Sons.
 - Blowfield, M., & Murray, A. (2024). *Corporate Responsibility* (5th ed.). Oxford University Press.
 - Werther, W. B., & Chandler, D. (2024). *Strategic Corporate Social Responsibility: Stakeholders, Globalization and Sustainable Value Creation* (5th ed.). Sage Publications.
 - Hartman, L. P., Des Jardins, J., & MacDonald, C. (2023). *Business Ethics: Decision Making for Personal Integrity and Social Responsibility* (6th ed.). McGraw-Hill Education.
 - Carroll, A. B., Brown, J. A., & Buchholtz, A. K. (2024). *Business and Society: Ethics, Sustainability, and Stakeholder Management* (11th ed.). Cengage Learning.
 - Gupta, C. B., & Agrawal, N. P. (2024). *Vyavasayik Naitikta Evam Corporate Samajik Uttardayitva* [व्यावसायिकनैतिकताएवंकॉर्पोरेटसामाजिकउत्तरदायित्व]. Sultan Chand & Sons.
 - Sharma, J. P. (2024). *Vyavasayik Naitikta Evam Corporate Governance* [व्यावसायिकनैतिकताएवंकॉर्पोरेटगवर्नेंस]. Ane Books Pvt. Ltd.
 - Freeman, R. E. (2024). *Strategic Management: A Stakeholder Approach* (Updated ed.). Cambridge University Press.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	3	3	2	1	-	-	-	2	-
CLO ₂	2	2	3	3	2	2	1	2	2
CLO ₃	2	1	2	2	3	3	2	3	2
CLO ₄	2	2	2	3	3	3	3	2	3

Content Mapping with NEP thrust areas

Field	Hours Devoted
Employability	15
Entrepreneurship	9
Skill Enhancement	9
Communication Development	7
Indian Knowledge System	3
Environmental Awareness	2
Current Issues and Social Awareness	7
Gender issues	2
Public policies	4

Part A–Introduction			
Name of the Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Year		
Semester	2 nd		
Nature of Course/Course Composition	Practical		
Nomenclature of the Course	Data Analytics		
Course Code	26-L6.0-COM-206		
Course Type	PC-2		
Course Level	400-499		
Pre-requisite for the course (if any)	Knowledge of Basic statistics		
Course Learning Outcomes (CLOs) After completing this course, the learner will be able to:	CLO ₁	Prepare, clean and integrate business data from multiple sources for analysis.	
	CLO ₂	Apply statistical and predictive techniques (regression, classification, forecasting) to commerce problems.	
	CLO ₃	Use MS Excel and IBM SPSS for financial and marketing analytics tasks, including segmentation and association analysis. Also have a basic understanding of Designing dashboards to communicate business insights.	
	CLO ₄	Independently plan, execute, document and present a data analytics project addressing a real business question.	
	Theory	Practical	Total
Credits	0	4	4
Teaching hours per week	0	8	8
Internal Assessment Marks	0	30	30
End Term Exam Marks	0	70	70
Max. Marks	0	100	100
Examination Duration (in Hours)	0	03	
Part B-Contents of the Course			
<u>Instructions for Examiner:</u> Write-up and execution of the practical will be conducted as per the nature of the practical by the external examiner, with consideration given to the Course Learning Outcomes.			
Unit	Topics	CLO/s Attempt	Contact hours
Unit-I	Data Preparation for Business Datasets: Review of data types, sources of commerce/business data (financial statements, POS, CRM, market data, government portals — data.gov.in, RBI, NSE/BSE); Data cleaning: handling missing values, outliers, duplicate records, data type conversion; Merging, reshaping and aggregating multi-table business data.	CLO1	30
Unit-II	Statistical & Predictive Analytics for Business Decisions: Descriptive statistics revisited; hypothesis testing (t-test, ANOVA, chi-square) using SPSS • Correlation and multiple regression for sales, cost and demand analysis in SPSS and Excel	CLO2	24

Unit-III	Advanced Excel and SPSS Analytics for Commerce Applications: What-If Analysis, PivotTables/Pivot Charts, Association/cross-tab analysis using Excel PivotTables and SPSS Crosstabs. Introduction to time-series forecasting (moving average, exponential smoothing, trendlines) using Excel Data Analysis Tool Pak • Classification basics: logistic regression and discriminant analysis using SPSS. Introduction to Data Visualization and Dashboard design for decision makers.	CLO3	36
Unit-IV	Capstone Analytics Practicum & Professional Reporting: Formulating a business analytics problem statement; End-to-end project workflow: data collection → cleaning → analysis → visualization → recommendation; Report writing and oral presentation of analytics findings	CLO4	30
Total Contact Hours			120
Evaluation Methods			
Internal Assessment:30	MM-30	EndTermExamination:70	MM- 70
Class Participation:	5	Lab record	10
Seminar/Demonstration/Viva-voce/Lab records etc.:	10	Viva-Voce	20
Mid-Term Exam:	15	Write-up and execution of the practical	40
Part C-Learning Resources			
Recommended Books/Journals/ e-resources/Learning Management Systems (LMS): - Levine, D. M., Stephan, D. F., & Szabat, K. A. (2020). Statistics for managers using Microsoft Excel (9th ed.). Pearson. - Winston, W. L. (2019). Microsoft Excel data analysis and business modeling (6th ed.). Microsoft Press. - Albright, S. C., & Winston, W. L. (2019). Business analytics: Data analysis and decision making (6th ed.). Cengage Learning. - Jaggia, S., Kelly, A., Lertwachara, K., & Chen, L. (2024). Business analytics: Communicating with numbers (3rd ed.). McGraw Hill. - Field, A. (2018). Discovering statistics using IBM SPSS statistics (5th ed.). SAGE Publications. - Green, S. B., & Salkind, N. J. (2016). Using SPSS for Windows and Macintosh: Analyzing and understanding data (8th ed.). Pearson. - Pallant, J. (2020). SPSS survival manual: A step by step guide to data analysis using IBM SPSS (7th ed.). Open University Press/Routledge.			
संदर्भपुस्तकें (Hindi Medium Reference Texts) - शुक्ल, एस. एम., एवंसहाय, एस. पी. (2023). व्यावसायिकसांख्यिकीएवंव्यावसायिकगणित [Business statistics and business mathematics]. साहित्यभवनपब्लिकेशन्स. - सचदेवा, एस. (2021). व्यावसायिकसांख्यिकी [Business statistics]. एस. चन्दपब्लिशिंग.			
Supplementary / Reference Books - Sharda, R., Delen, D., & Turban, E. (2021). Business intelligence, analytics, and data science: A managerial perspective (5th ed.). Pearson. - Provost, F., & Fawcett, T. (2013). Data science for business: What you need to know about data			

mining and data-analytic thinking. O'Reilly Media.

Online Courses and MOOCs

- Indian Institute of Technology Kharagpur. (n.d.). Business analytics for management decision [MOOC]. NPTEL/SWAYAM. https://onlinecourses.nptel.ac.in/noc26_mg39/preview
- Indian Institute of Technology Madras. (n.d.). Business intelligence & analytics [MOOC]. NPTEL/SWAYAM. <https://nptel.ac.in/courses/111106112>
- Google. (n.d.). Google data analytics professional certificate [MOOC]. Coursera. <https://www.coursera.org/professional-certificates/google-data-analytics>
- Microsoft. (n.d.). Data analysis with Power BI [MOOC]. Coursera/Microsoft Learn. <https://learn.microsoft.com/en-us/training/powerplatform/power-bi>
- Macquarie University. (n.d.). Excel skills for business [MOOC specialization]. Coursera. <https://www.coursera.org/specializations/excel>
- IBM. (n.d.). IBM data analyst professional certificate [MOOC]. Coursera. <https://www.coursera.org/professional-certificates/ibm-data-analyst>

Data Portals and Web Resources

- Reserve Bank of India. (n.d.). Database on Indian economy. <https://dbie.rbi.org.in>
- Ministry of Statistics and Programme Implementation. (n.d.). Open Government Data (OGD) Platform India. Government of India. <https://data.gov.in>
- National Stock Exchange of India. (n.d.). Market data. <https://www.nseindia.com>
- Kaggle. (n.d.). Datasets. <https://www.kaggle.com/datasets>

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

CLOs	PLO ₁	PLO ₂	PLO ₃	PLO ₄	PLO ₅	PLO ₆	PLO ₇	PLO ₈	PLO ₉
CLO ₁	2	3	2	3	1	1	1	2	2
CLO ₂	3	3	3	3	1	1	2	2	2
CLO ₃	2	3	3	3	3	1	2	2	2
CLO ₄	2	3	3	3	3	2	2	2	3

Content Mapping with NEP thrust areas

Field	Hours devoted
Employability	14
Entrepreneurship	5
Skill Enhancement	16
Communication Development	5
Indian Knowledge System	2
Environmental Awareness/SDGs	3
Current Issues and Social Awareness	5
Gender issues	2
Public policies	4
Any Other	4

Constitutional, Human & Moral Values, and IPR (As per Central Guidelines of University)