FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Master of Commerce

Under Five Year Integrated Programme (FYIP)

(Semester: I-VIII)

(Under Credit Based Continuous Evaluation Grading System)

(CBCEGS)

Session:2026-27

The Heritage Institution

KANYA MAHA IDYALAYA JALANDHAR (Autonomous)

Master of Commerce

Under Five Year Integrated Programme (FYIP)

Duration: 5 Years

Level: Post Graduation

Type: Degree

Programme Specific Outcomes

M.Com (FYIP): Five-year Degree programme is structured to provide the students a practical knowledge in disciplines related to commerce with industry exposure. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, commercial & labour law, tax laws, statistics, finance, just to name a few. The degree involves intensive study, culminating with the completion of a research dissertation as the last semester of this course is devoted to the Industrial Training. Students have to do internship from the industry of their choice and are required to submit their research project on that practical training.

A student holding a M. Com (FYIP) degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

Towards the end of the programme, students will be able to:

PSO1: Develop an ability to effectively communicate both orally and verbally

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution

PSO4: Process information by effective use of IT tools

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society

PSO9: develop wide range of business, financial and analytical expertise in the field of GST, e-filing of return etc. which is a need of the hour

PSO10: do research on any of the managerial issue related to the different disciplines of commerce.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
Scheme and Curriculum of Examination of Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session 2026-2027

Semester-I										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**		**Marks**				**Examination Time (in Hours)**
				Credits L-T-P	**Total Credits**	**Total**	**Th**	**P**	**CA**	
FCOL-1421 FCOL-1031 FCOL-1431	Punjabi(Compulsory [1]Basic Punjabi [2]Punjab History and Culture	C	2-0-0	2-0-0	2	50	35	-	15	3
FCOL-1102	Communicative English-I	AEC	2-0-0	2-0-0	2	50	35	-	15	3
FCOL-1093	Introductory Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-1094	Business Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOM-1095	Principles and Practices of Management	DSC	3-0-2	3-0-1	4	100	50	20	30	3+3
FCOM-1126	Digital Fluency	MDC	2-0-4	2-0-2	4	100	40	30	30	3+3
FCOP-1090	Workshop on Tally Prime	SEC	0-0-6	0-0-3	3	100	-	70	30	3
USEP-0001	Entrepreneurship Mindset –I	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACF-1491	*Foundation Course	VAAC	2-0-0	2-0-0	2	50	35	-	15	1
TOTAL					27					

C- Compulsory
AEC- Ability Enhancement Course
DSC-Discipline Specific Course
MDC-Multi Disciplinary Course
SEC-Skill Enhancement Course
VAAC- Value Added Audit Course

[1]Special paper in lieu of Punjabi (Compulsory).

[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

*Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme. Only Grades will be provided.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
Scheme and Curriculum of Examination of
Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
(Session 2026-2027)

Semester-II										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits L-T-P**	**Credits**	**Marks**				**Examination Time (in Hours)**
						Total	**Th**	**P**	**CA**	
FCOL-2421 FCOL-2031 FCOL-2431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History and Culture	C	2-0-0	2-0-0	2	50	35	-	15	3
FCOL-2102	Communicative English-II	AEC	2-0-0	2-0-0	2	50	35	-	15	3
FCOL-2093	Advanced Financial Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-2094	Banking Principles and Practices	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-2095	Principles of Marketing	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOM-2126	Web Based Applications for Office Management	MDC	2-0-4	2-0-2	4	100	40	30	30	3+3
FCOP-2090	Workshop on Life Skills	SEC	0-0-4	0-0-2	2	50	-	35	15	3
USEP-0002	Entrepreneurship Mindset - II	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACD-2161	Drug Abuse and Ethical Education	VAC	4-0-0	4-0-0	4	100	70	-	30	3
TOTAL					28					

C-Compulsory
AEC-Ability Enhancement Course
DSC-Discipline Specific Course
MDC- Multi Disciplinary Course SEC-Skill Enhancement Course VAC-Value Added Course
[1]Special paper in lieu of Punjabi (Compulsory)
[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM
MASTER OF COMMERCE UNDER FIVE YEAR INTEGRATED PROGRAMME (FYIP)
CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM
(CBCEGS)
SESSION: 2026-27

Semester III										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**		**Marks**				**Examination time (in Hours)**
				Credits L-T-P	**Total Credits**	**Total**	**Ext.**		**CA**	
							L	**P**		
FCOL-3101	Soft Skills and Communication	MDC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-3092	Company Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-3173	Elementary Statistics	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-3094	Fundamentals of Insurance	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOM-3095	Corporate Accounting	DSC	3-0-2	3-0-1	4	100	50	20	30	3
FCOM-3170	Workshop on Data Analysis through Statistical Softwares	SEC	1-0-2	1-0-1	2	50	20	15	15	3+1.5
USEP – 0003	Entrepreneurship Mindset level- III	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACE-3221	Environmental Studies	VAC	2-0-0	2-0-0	2	50	35	-	15	3
Total					**26**					

MDC-Multi Disciplinary Course
DSC-Discipline Specific Course
SEC-Skill Enhancement Course
VAC- Value Added Course

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM
MASTER OF COMMERCE UNDER FIVE YEAR INTEGRATED PROGRAMME (FYIP)
CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM (CBCEGS) SESSION: 2026-27

Semester IV										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**		**Marks**				**Examination time (in Hours)**
				Credits L-T-P	**Total Credits**	**Total**	**Ext.**		**CA**	
							L	**P**		
FCOL- 4091	Cost Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL- 4092	Goods and Services Tax	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-4173	Business Economics	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL- 4094	Indian Stock Market	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL- 4090	Entrepreneurship Development	SEC	4-0-0	4-0-0	4	100	70	-	30	3
FCOP- 4090	Workshop on Stock Market	SEC	0-0-4	0-0-2	2	50	-	35	15	3
USEP – 0004	Entrepreneurship Mindset level- IV	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACP-4511	*Personality Development and Gender Sensitization	VAAC	2-0-0	2-0-0	2	50	35	-	15	1
Total					**26**					

DSC-Discipline Specific Course

SEC-Skill Enhancement Course

VAAC- Value Added Audit Course

***Marks of these papers will not be added in total marks and only grades will be provided.**

Note: Students need to undertake 4 to 6 weeks Summer Training after the end of Semester IV and evaluation of the same will be done in Semester V.

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Credit Based Continuous Evaluation Grading System (CBCEGS)
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Semester V										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**		**Marks**				**Examination time (in Hours)**
				Credits L-T-P	**Total Credits**	**Total**	**Ext.**		**CA**	
							L	**P**		
FCOL-5091	Management Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-5092	Income Tax Law and Practice	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-5093	Operations Research	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-5094	Financial Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-5095	Auditing Principles and Practices	DSC	4-0-0	4-0-0	4	100	70	-	30	3
FCOI-5096	Internship and Report Writing	C	0-0-4	0-0-2	2	50	-	50	-	-
FCOL-5090	Human Resource Development	SEC	4-0-0	4-0-0	4	100	70	-	30	3
VACJ-5551	*Job Readiness	VAAC	2-0-0	2-0-0	2	50	35	-	15	-
Total					**28**					

C-Compulsory
DSC-Discipline Specific Course
SEC-Skill Enhancement Course
VAAC- Value Added Audit Course

***Credits/Grades of these papers will not be added in SGPA/CGPA of Semester/ Programme.**

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Semester VI										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**		**Marks**				**Examination time (in Hours)**
				Credits L-T-P	**Total Credits**	**Total**	**Ext.**		**CA**	
							L	**P**		
FCOI-6091	Internship and Report Writing	C	0-0-40	0-0-20	20	500	-	350	150	
VACH-6401	Human Rights and Constitutional Duties	VAC	2-0-0	2-0-0	2	50	35	-	15	3
Total					**22**					

C-Compulsory
VAC- Value Added Course

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Semester-VII										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits L-T-P**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
FCOL-7171	Managerial Economics	C	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-7092	Management Accounting and Control Systems	C	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-7093	Management Principles and Organisation Behaviour	C	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-7094	Business Environment	C	4-0-0	4-0-0	4	100	80	-	20	3
FCOM-7175	Statistical Analysis for Business	C	3-0-2	3-0-1	4	100	50	30	20	3+1
FCOS-7096	Seminar	C	0-0-4	0-0-2	2	50	-	50	-	-
	*Student can opt any of the following Interdisciplinary compulsory courses	IDE	4-0-0	4-0-0	4	100	80		20	3
TOTAL					22					

IDEC-7101 IDEM-7362 IDEH-7313 IDEI- 7124 IDEW-7275		Communication Skills Basics of Music(Vocal) Human Rights and Constitutional Duties Basics of Computer Applications Indian Heritage: Contribution to the world

C- Compulsory Course
IDE- Inter Disciplinary Elective/Optional Course
***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme**

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	Semester-VIII									
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits L-T-P**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
FCOL-8091	Corporate Financial Accounting and Auditing	C	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-8092	Advanced Financial Management	C	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-8093	Human Resource Management	C	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-8094	Marketing Management	C	4-0-0	4-0-0	4	100	80	-	20	3
FCOM-8175	Research Methodology	C	3-0-2	3-0-1	4	100	50	30	20	3+1
FCOV-8096	Viva-Voce	C	0-0-4	0-0-2	2	50	-	50	-	-
TOTAL					22					

C- Compulsory Course

After the end semester exams of semester VIII and before the commencement of Semester IX, students are required to go for compulsory Internship of 4 weeks and on the basis of this internship they are required to submit a Report and present Seminar in Semester IX.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I
Session: 2026-27
Punjabi (Compulsory)
COURSE CODE: FCOL-1421

COURSE OUTCOMES

CO1:'ਸਾਹਿਤ ਦੇ ਰੰਗ' ਪੁਸਤਕ ਦੇ ਕਵਿਤਾ ਭਾਗ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚਲ ਰਹੀਆਂ ਕਾਵਿ ਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਲ ਕਰ ਸਕਣ। ਇਸ ਦਾ ਹੋਰ ਮਨੋਰਥ ਕਵਿਤਾ ਦੀ ਵਿਆਖਿਆ, ਵਿਸ਼ਲੇਸ਼ਣ ਤੇ ਮੁਲੰਕਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਤੋਂ ਜਾਣੂ ਕਰਾਉਣਾ ਵੀ ਹੈ ਤਾਂ ਕਿ ਉਹ ਸਮਕਾਲੀ ਸਮਾਜ ਦੀਆਂ ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝ ਸਕਣ ਅਤੇ ਆਲੋਚਨਾਤਮਕ ਦ੍ਰਿਸ਼ਟੀ ਬਣਾ ਸਕਣ।

CO2:'ਸਾਹਿਤ ਦੇ ਰੰਗ' ਪੁਸਤਕ ਦੇ ਕਹਾਣੀ ਭਾਗ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਹਾਣੀ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਕਹਾਣੀ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3: ਪੈਰ੍ਹਾ ਰਚਨਾ ਅਤੇ ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ ਦੇਣ ਦਾ ਮਨਰੋਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO4:ਧੁਨੀ ਵਿਉਂਤ ਪੜ੍ਹਣ ਨਾਲ ਵਿਦਿਆਰਥੀ ਧੁਨੀਆਂ ਦੀ ਉਚਾਰਨ ਪ੍ਰਣਾਲੀ ਤੋਂ ਵਾਕਫ਼ ਹੋਣਗੇ।

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I
Session: 2026-27
Punjabi (Compulsory)
COURSE CODE: FCOL-1421

ਸਮਾਂ : 3 ਘੰਟੇ | **Maximum Marks:50**
L-T-P | **Theory: 35**
2-0-0 | **CA :15**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ।ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ।ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 7 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਸਾਹਿਤ ਦੇ ਰੰਗ(ਸੰਪਾ.ਡਾ ਮਹਿਲ ਸਿੰਘ),ਭਾਗ ਪਹਿਲਾ(ਕਵਿਤਾ),
ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ,ਅੰਮ੍ਰਿਤਸਰ।
(ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ,ਸਾਰ,ਵਿਸ਼ਾ ਵਸਤ)
(ਡਾ.ਹਰਿਭਜਨ ਸਿੰਘ,ਪਾਸ਼,ਸੁਰਜੀਤ ਪਾਤਰ ਕਵੀ ਪਾਠਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਨਹੀਂ ਹਨ)

ਯੂਨਿਟ-II

ਸਾਹਿਤ ਦੇ ਰੰਗ (ਸੰਪਾ.ਡਾ ਮਹਿਲ ਸਿੰਘ),ਭਾਗ ਪਹਿਲਾ(ਕਹਾਣੀ),
ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ,ਅੰਮ੍ਰਿਤਸਰ।
(ਸਾਰ,ਵਿਸ਼ਾ ਵਸਤੂ)
(ਕੋਈ ਇਕ ਸਵਾਰ,ਘੋਟਣਾ, ਆਪਣਾ ਆਪਣਾ ਹਿੱਸਾ ਕਹਾਣੀਆਂ ਪਾਠਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਨਹੀਂ ਹਨ)

ਯੂਨਿਟ-III

ਪੈਰ੍ਹਾ ਰਚਨਾ

ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪਸ਼੍ਨਾਂ ਦੇ ਉਤਰ।

ਯੂਨਿਟ-IV

(ੳ) ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ :ਪਰਿਭਾਸ਼ਾ ਤੇ ਉਚਾਰਨ ਅੰਗ
(ਅ) ਸਵਰ, ਵਿਅੰਜਨ

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I

Session: 2026-27
BASIC PUNJABI
In lieu of Punjabi (Compulsory)
COURSE CODE: FCOL -1031

Course outcomes

CO1:ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸਿਖਾਉਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਵਿਚ ਪਾ ਕੇ ਇਕ ਹੋਰ ਭਾਸ਼ਾ ਸਿੱਖਣ ਦਾ ਮੌਕਾ ਪ੍ਰਦਾਨ ਕਰਨਾ ਹੈ।ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੈਂਤੀ ਅੱਖਰੀ, ਅੱਖਰ ਕ੍ਰਮ, ਪੈਰ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ ਅਤੇ ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ ਅਤੇ ਮਾਤਰਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) ਲਗਾਖ਼ਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ) ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ ਤੋਂ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

CO2:ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ ਦੀ ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ (ਸਾਧਾਰਨ ਸ਼ਬਦ, ਸੰਯੁਕਤ ਸ਼ਬਦ, ਮਿਸ਼ਰਤ ਸ਼ਬਦ,ਮੂਲ ਸ਼ਬਦ,ਅਗੇਤਰ ਅਤੇ ਪਿਛੇਤਰ) ਤੋਂ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

CO3: ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ : ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਰਿਸ਼ਤੇ ਨਾਤੇ, ਖੇਤੀ ਅਤੇ ਹੋਰ ਧੰਦਿਆਂ ਆਦਿ ਤੋਂ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

CO4:ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਵਿਚ ਹਫ਼ਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰ੍ਹਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤੱਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿਚ ਸਿਖਾਉਣਾ ਹੈ।

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I
Session: 2026-27
BASIC PUNJABI
In lieu of Punjabi(Compulsory)
COURSE CODE: FCOL -1031

ਸਮਾਂ : 3 ਘੰਟੇ **Maximum Marks: 50**
L-T-P **Theory: 35**
2-0-0 **CA: 15**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨA-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 7 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਪੈਂਤੀ ਅੱਖਰੀ, ਅੱਖਰ ਕ੍ਰਮ, ਪੈਰ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ ਅਤੇ ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ ਅਤੇ ਮਾਤ੍ਰਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) ਲਗਾਖ਼ਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ) : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ ।

ਯੂਨਿਟ-II

ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ(ਸਾਧਾਰਨ ਸ਼ਬਦ, ਸੰਯੁਕਤ ਸ਼ਬਦ, ਮਿਸ਼ਰਤ ਸ਼ਬਦ, ਮੂਲ ਸ਼ਬਦ, ਅਗੇਤਰ ਅਤੇ ਪਿਛੇਤਰ)

ਯੂਨਿਟ-III

ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ : ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਰਿਸ਼ਤੇਨਾਤੇ, ਖੇਤੀ ਅਤੇ ਹੋਰ ਧੰਦਿਆਂ ਆਦਿ ਨਾਲ ਸੰਬੰਧਤ।

ਯੂਨਿਟ-IV

ਹਫ਼ਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰ੍ਹਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿਚ ।

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I

Session: 2026-27

PUNJAB HISTORY AND CULTURE (1450-1716)

(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)

Course Code: FCOL-1431

COURSE OUTCOMES:

After the completion of this course the students will be able to:

CO 1: Know the physical features of Punjab, its flora & fauna, the composition of population, culture, society, religion and polity and the rise of Bhakti Movements

CO 2: Make a comparison between the philosophy and teachings of first five Sikh Gurus and their relevance in the present scenario.

CO3: understand the adoption of new policy by Guru Hargobind and martyrdom of Guru Tegh Bahadur

CO 4: Have deep insight into the origin of Sikhism, foundation of the Khalsa, the conflict with Mughals and the rise of Banda Singh Bahadur and the aftermath

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I

Session: 2026-27

PUNJAB HISTORY AND CULTURE (1450-1716)

(Special Paper in lieu of Punjabi compulsory)

Course Code: FCOL-1431

Examination Time: 3 Hours
Credits L-T-P: 2-0-0
Contact Hours: 2Hrs/Week

Max. Marks: 50
Theory: 35
CA: 15

Instructions for the Paper Setter:
Eight questions of equal marks to be set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Unit I-IV of the syllabus respectively. Candidates are required to attempt five questions in 500 words selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 7 Marks.

Unit-I

1. Land and the People.
2. The Bhakti Movement

Unit -II

3. Life and Teaching of Guru Nanak Dev Ji
4. Contribution of Guru Angad Dev, Guru Amar Das, Guru Ram Das and Guru Arjun Dev,

Unit -III

5. Guru Hargobind.
6. Martyrdom of Guru Teg Bahadur

Unit -IV

7. Guru Gobind Singh and the Khalsa.
8. Banda Singh Bahadur: Conquests and Execution

Suggested Reading

- Fauja Singh (ed.), *History of Punjab, Vol, III Punjabi University, Patiala, 1987.*
- J.S. Grewal, *The Sikhs of the Punjab, Cup, Cambridge, 1991.*
- Khushwant Singh, *A History of the Sikhs,* Vol. I, OUP, New Delhi, 1990
- Kirpal Singh (ed.), *History and Culture of the Punjab, Part-II,* Punjabi University,Patiala. 1990.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I
Session: 2026-27
COMMUNICATIVE ENGLISH-I
Course Code: FCOL-1102

Course Outcomes

The students will be:

CO 1: able to enhance their vocabulary through vocabulary building exercises
CO2: able to improve their writing skills by writing letters and reports
CO3: able to enhance their reading and analyzing power of texts through guided reading by the study of "Making Connections" by Kenneth J. Pakenham
CO4: able to enhance their critical reading and comprehension skills through guided reading by the study of "Making Connections" by Kenneth J. Pakenham

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I
Session: 2026-27

COMMUNICATIVE ENGLISH-I
Course Code: FCOL-1102

Time: 3 Hours **Max. Marks: 50**
L-T-P (Credits) 2-0-0 **Theory: 35**
CA: 15

Instructions for the Paper Setters: -
Eight questions of equal marks are to be set, two from each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. Each question has a weightage of 7 marks.

Unit - I

"Word List", "Correct Usage of Commonly used words and Phrases" from the chapter "Vocabulary" given in *The Written Word* by Vandana R. Singh

Unit - II

Letter- writing as prescribed in *The Written Word* by Vandana R. Singh
Report writing as prescribed in *The Written Word* by Vandana R. Singh

Unit - III

Unit-I from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, Second Edition

Unit - IV

Unit-II from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, Second Edition

Prescribed Text books:
The Written Word by Vandana R. Singh, Oxford University Press, New Delhi.
Making Connections: A Strategic Approach to Academic Reading by Kenneth J. Pakenham, Second Edition

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I
Session: 2026-27
Introductory Accounting
Course Code: FCOL-1093

Course Outcomes:

After the successful completion of this course, students will be able to:

CO1: Acquire conceptual knowledge of financial accounting and to explain various accounting concepts and conventions, and accounting standards.

CO2: Gain knowledge of journal, ledger and subsidiary books.

CO3: Gain knowledge of deprecation accounting, trial balance and rectification of errors.

CO4: Understand accounting treatment of Non-Profit Organizations and to prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-I
Session: 2026-27
Introductory Accounting
Course Code: FCOL-1093

Time: 3 Hours **Max.Marks:100**
L-T-P **Theory:70**
4-0-0 **CA:30**

Instructions for the Paper Setters:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

UNIT-I

Introduction to Accounting: Meaning, Features and objectives. Advantages and Limitations of accounting.
Generally Accepted Accounting Principles: Concepts and Conventions.
Capital and Revenue Items: Capital Expenditure, Revenue Expenditure, Rules for determining Capital Expenditure and Revenue Expenditure, Deferred revenue Expenditure, Capital and Revenue Receipts, Capital and Revenue Profits, Capital and Revenue Losses.
Double Entry System: Meaning, Importance and limitations. Rules of Double Entry System, Types of Accounts.
Accounting Equation: Meaning and Procedure of Developing Accounting Equation.

UNIT-II

Accounting Process: Preparation of Journal, Posting to Ledger.
Cash Book- Single Column, Double Column and Triple Column Cash Book.
Depreciation Accounting: Meaning, Causes, Objectives and Factors of Depreciation. Methods for computing the depreciation: Straight line and Written down value method when provision for depreciation is maintained and when provision for depreciation is not maintained. Change in Method of Depreciation with and without retrospective effect.

UNIT-III

Trial Balance: Meaning, Objectives and Advantages of Trial balance, Methods of Preparation of Trial Balance.
Rectification of Errors: Concept, Types of Errors, Errors disclosed by Trial Balance, Errors not disclosed by Trial Balance. Rectification of Errors before preparation of Trial Balance, Rectification of Errors after preparation of Trial Balance, Effects of Errors on Final Accounts.
Preparation of Final Accounts: Trading Account, Profit & Loss account, Balance Sheet, Final Accounts without adjustment

UNIT-IV

Preparation of Final Accounts with Adjustments- Adjustments of GST, Closing Stock, Outstanding Expenses, Accrued Income, Unearned Income, Prepaid Income and Expenses, Interest on Drawings, Interest on Capital, Depreciation, Bad Debts and Provision for Doubtful Debts, Discount on Debtors, Creditors and Reserves, Manager's Commission.

Accounting for Non-profit Organizations: Meaning, Features of Receipt and Payment Account, Income and Expenditure Account. Accounting for NPOs: Preparation of Receipts and Payment Account from Income and Expenditure Account, Income and Expenditure Account from Receipt and Payment Account. Preparation of Balance Sheet.

Suggested Readings:

1. Lal. Jawahar and Seema Srivastava,"FinancialAccounting",HimalayaPublishingHouse,2017.
2. N. Ramachandran,Ram Kumar Kakani,"Financial Accounting For Management,"McGraw-Hill Education,5th Edition,2020.
3. M.Hanif,A.Mukherjee,"FinancialAccounting–I,"McGraw-HilEducation,4thEdition,201
4. Grewal,T.S.,Gupta,S.C.,"IntroductiontoAccountancy,"S.ChandandCo.,NewDelhi,10th Edition,2016.
5. Narayanswami, R.,"Financial Accounting: A Managerial Perspective,"Prentice Hall of India,New Delhi, 6th Edition, 2017.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-I
Business Law
Course Code: FCOL-1094

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: understand about Indian Contract Act in India

CO2: in-depth knowledge of special contract formation like Indemnity, Guarantee, Bailment and Pledge.

CO3: understand the different forms of Negotiable Instruments

CO4: familiarize with provisions regarding Limited Liability Partnership Act, Partnership Act and Negotiable Instruments Act.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-I
Business Law
Course Code: FCOL-1094

Time: 3 Hours **Max.Marks:100**
L-T-P **Theory:70**
4-0-0 **CA:30**

Instructions for the Paper Setters:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

UNIT-I

The Indian Contract Act,1872: Meaning of Contract, Essentials of a valid contract, Kinds of contact, Offer and acceptance, Consideration, Contractual capacity, Free consent, Legality of objects.
Discharge of a contract: Modes of discharge, Breach and remedies against breach of contract.

UNIT-II

Contracts: Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.

UNIT-III

The Sale of Goods Act, 1930: Contract of sale, Meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale.
Unpaid Seller: Meaning, Rights of an unpaid seller against the goods and the buyer.

UNIT-IV

The Partnership Act 1932: Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership.
The Limited Liability Partnership (LLP) Act 2008: Characteristics of LLP, Qualification of Partners, Designated Partners, Status and Liabilities, Incorporation of LLP, Registration of LLP, Provisions relating to Name of LLP, Registration of Change in Name, Liability, Investigation.
The Negotiable Instruments Act 1881: Characteristics, and Types of Negotiable Instruments - Promissory Note, Bill of Exchange, Cheque Holder and Holder in Due Course, Privileges of Holder in Due Course.
Negotiation: Types of Endorsements, Crossing of Cheque.

Suggested Readings:

1. Singh,A.,"Principles of Mercantile Law", Eastern Book Co, 10thedition,2019.
2. Tulsian,P.C.,"BusinessLaws",TataMcGrawHill,NewDelhi,3rdedition,2015.
3. Kucchal, M.C.,"Business Law",Vikas Publishing, House(P)Ltd, 7thedition,2018.
4. Maheshwari & Maheshwari,"Business Law", National Publishing House, New Delhi,2014.
5. Chadha, P. R., "Business Law", Galgotia Publishing Company, New Delhi, 2nd edition, 2017.
6. Kapoor N.D., "Business Law", SultanChand&Sons,NewDelhi,2016.

Note: Latest editions to be followed

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-I
Principles and Practices of Management
Course Code: FCOM-1095

Course Outcomes:

After the successful completion of this course, students will be able to:

CO1: know the evaluation and the need for management in an organization.

CO2: analyze effective application of management principles to diagnose and solve organisational problems and develop optimal managerial decisions.

CO3: understand the various types of organizational structures prevailing in the business scenario and motivation techniques used in organization.

CO4: understand the concept of leadership, communication and controlling

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-I

Principles and Practices of Management

Course Code: FCOM-1095

Time: 3 Hours **Max.Marks:100**
L-T-P **Theory:50**
3-0-1 **Practical:20**
CA:30

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 10 marks.

UNIT-I

Management: Meaning, Characteristics and objectives, Levels of Management, Managerial Roles, Management Skills, Management Functions.

Evolution of Management Thought: Scientific Management, General Administrative Theory, Weber's Bureaucratic Theory, Hawthorne Studies, System Approach, Contingency Approach, Quantitative/Operation Research Approach.

UNIT-II

Planning: Concept, Importance, Types, Limitations, Planning process, Objectives, Setting Objectives, Management by Objectives, SWOT Analysis.

Decision Making: Meaning, Characteristics of Managerial Decisions, Decision-making Environments, Types, Strategies for Decision Making, Decision Making Styles, Steps in the Rational Decision-making process, Factors Influencing the Decision-making Process, Challenges to Effective Decision Making.

Organizational Structure: Meaning, Characteristics, Importance, Principles and the Process of Organizing; Organizational Design, Organizational Structure, Types of Organizations, Organizational Chart, Elements of Organizational Design and Structure, Span of Management, Authority, Responsibility, Accountability, Process of Delegation, Centralization and Decentralization of Authority.

UNIT-III

Motivation: Introduction, Forms of Employee Motivation, Motivation Process, Maslow's Hierarchy of Needs Theory, ERG Theory, McCelland's Acquired Needs Theory, Equity Theory, Victor Vroom's Expectancy Theory.

Leadership: Meaning, Characteristics, Leadership Vs Management, Process of Leadership, Trait Approach, Behavioural Approach: Kurt Lewin's Behavioural Study, The Ohio State Studies, The University of Michigan Studies, The Managerial Grid, Contingency or Situational Approach: Hersey and Blanchard's Situational Leadership Model, Robert House' Path-goal Model

UNIT-IV

Communication: Meaning, Importance, Communication Process, Types of Interpersonal Communication, Formal and Informal communication; Flow Patterns of Communication, Factors Influencing Organizational Communication, Barriers to effective Organizational Communication, Strategies to overcome Communication Barriers.

Controlling: Definition, Characteristics, and Importance, Control Process, Types of Controls: Operations Control, Financial Controls and Structural Controls, Characteristics of Effective Control.

Suggested Readings:

1. Pravin Durai,"Priniciples of Management:TextandCases", Pearson,2019.
2.Koontz, Harold and Heinz Weihrich, "Essentials of Management, An International Perspective",2015.
3.Kreitner,Robert,"Management,TheoryandApplication",2010.
4.DuBrin, Andrew,J.,"EssentialsofManagement",9th Edition,2011.
5.Robbins,StephenP.,MaryCoulterandNeharikaVohra,"Management",10th Edition,2008.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-I
DIGITAL FLUENCY
COURSE CODE: FCOM-1126

Course Outcomes:

After passing course the student will be able to:
CO1: The course will help students examine document creation for report making and communication.
CO2: Good presentation skills will be inculcated in students.
CO3: Develop analytical skills for better understanding of the business environment and decision making.
CO4: The spreadsheet knowledge acquired through this paper will assist students in solving real life problems that help in decision making.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-I
DIGITAL FLUENCY
COURSE CODE: FCOM-1126

Examination Time: 3 Hrs. **Max. Marks: 100**
Theory: 40
L-T-P: 2-0-2 **Practical: 30**
CA: 30

Instructions for the Paper Setter:

Eight questions of equal marks (8 marks each) are to set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

UNIT-I

Word Processing:

- Shortcuts for navigation, insertion, deletion, and selection
- Formatting fonts with bolding, bullets and numbers
- Creative use of cut, copy and paste
- Format painter
- Find and Replace Text
- Tables
- Graphics, Smart Art, watermarks, hyperlinks, print screen function and Word art
- Page numbering
- Borders and shading
- Headers/footers
- Shortcut features like AutoCorrect, quick sections, find and replace
- Page breaks, drop caps
- Spelling, grammar, thesaurus
- Citations, references and Footnotes.

UNIT-II

Spreadsheets:

- Navigation and keyboard shortcuts
- Text, number and date shortcuts
- Add columns, rows (Autosum, auto-calculate)
- Manual math formulas (average, count,etc.)
- Use “cell references” with formulas
- Copy formulas (fill handle)
- Cut, copy, paste spreadsheets, range, and formulas
- Delete/insert rows and columns

- AutoCorrect
- Print options (orientation, margins, gridlines, header/footer)

UNIT-III

- Create charts to illustrate your spreadsheets; revise and format charts
- Create, sort and filter lists
- Apply formatting options, including conditional formatting
- Protecting worksheets
- Organizing Charts and graphs
- Flash-fill

Presentations:

- Slide content: planning, opening slides, sequencing
- Bullet/number slides(variations, sequencing, layout)
- Graphics, shapes(alternatives to bullets; use color to influence mood; use images to reinforce messages)
- Smart art(effective use of diagrams)

UNIT-IV

- Photos and internet photos(formatting options)
- Copy/paste shortcuts(from other programs; linking)
- Create/import org charts, graphs and tables
- Hyperlinks to others programs and the internet
- Insert media clips, movies, sounds
- Views: Slide sorter, Outline, Notes as editing and presentation tools
- Presenting: transitions, animation, hiding slides, pausing and highlighting
- Automatic presentations (narrations, timing)
- Presentation methods to connect with individuals and groups

References:

1. Anshuman Sharma, A book of Fundamentals of Information Technology, Lakhanpal Publishers, 5th Edition.
2. Jain, H. C., & Tiwari, H. N. (2021). Computer Applications in Business. Taxmann, Delhi.
3. Mathur, S., & Jain, P. (2016). Computer Applications in Business. Galgotia Publishing Company
4. Madan, S. (2020). Computer Applications in Business. Scholar Tech Press, Delhi.
5. Sharma, S. K., & Bansal, M. (2017). Computer Applications in Business. Taxmann, Delhi.
6. Thareja, R. (2019). Fundamentals of Computers. Oxford University Press.
7. Thareja, R. (2018). IT & It's Business Application. Oxford University Press.
8. Walkenbach, J. (2016). MS Excel. Bible. John Wiley & Sons, USA.

Note: The latest editions of the books should be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-I
Workshop on Tally Prime
Course Code: FCOP-1090

Course Outcomes

After completion of this course, students will be able to:
CO1: learn about the basics of Accounting and Computerized Accounting in Tally Prime Software.
CO2: create Company in Tally Prime and record transactions in the software.
CO3: create Inventory Groups, Items and categories and will be able to prepare inventory records along with recording of financial transactions.
CO4: learn about the display of different types of Financial Statements in Tally Prime.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-I
Workshop on Tally Prime
Course Code: FCOP-1090

Time: 3 Hours	**Max.Marks:50**
L-T-P	**Practical: 35**
1-0-2	**CA:15**

Instructions for Paper Setters: The Students will prepare Practical file on the topics give in the syllabus. The examiner will evaluate the students on the basis of their performance in Practical Exam and Viva-Voce related to topics in the syllabus.

This workshop is designed to acquaint students with the skill to record transactions in Tally Prime Software and provide a solid foundation for a career in accounting. In this workshop students will learn about the following topics:

- **Basics of Accounting:** Introduction to accounting, Accounting Principles, Double Entry System of Accounting, Types of Accounts, Golden Rules of Accounting, Source documents for Accounting
- **Fundamentals of Tally Prime:** Downloading and Installation of Tally Prime and Steps to Create a Company, Shut a Company, Alter and Delete a Company.
- **Chart of Accounts:** Groups in tally prime & their Creation, Alteration and Deletion. Ledgers in Tally Prime & their Creation, Alteration and Deletion.
- **Creating Inventory Masters:** Creation of Unit of measure, Stock Groups and Stock Items, Stock Category and Godowns.
- **Vouchers:** Types of Accounting Vouchers and Recording of daily transactions in Accounting Vouchers.
- **Financial Reports in Tally Prime:** How to Display Trading and Profit and Loss Account, Balance Sheet, Trial Balance, Cash Flow and Fund Flow Statement, Ratios, Stock Summary.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-I
Entrepreneurship Mindset-I
(Mandatory Skill Enhancement Course)
Course Code: USEP-0001

L-T-P **Total Marks: 50**
0-0-2

Introduction: This course provides students with a holistic framework to develop entrepreneurial skills across the student's journey. The curriculum covers core principles of entrepreneurship, including identifying business opportunities, setting up operations, marketing, scaling, and financial management. The aim of this course is to ensure that, by the end, learners acquire essential entrepreneurial competencies such as **strategic thinking, practical application, founders & growth mindset, operational skills, and foundational financial literacy.**

Learning Objectives

By the end of this course, students will be able to:

- Understand and apply entrepreneurial principles to real-world business situations.
- Develop and implement business strategies across different industries.
- Use digital tools, including AI, to enhance and automate business operations.
- Build sustainable business models, manage financials, and scale operations.

Entrepreneurial Specialization Tracks: Skill Development and Business Implementation:
Throughout the program, students will select **one of the following five specialized tracks** using the ***"Punjab Entrepreneurship Mindset Programme"*** App, designed to provide a structured pathway for developing entrepreneurial skills and implementing business ventures.

1. **E-commerce:** In this track, students will learn how to build, manage, and scale an online business. From setting up an e-commerce platform to managing digital marketing strategies, inventory, and customer experience, this specialization provides the tools needed to succeed in the rapidly growing digital marketplace.

2. **Content Creation:** This track focuses on empowering students to create, curate, and market digital content across various platforms. Students will learn how to build a personal or brand identity, develop engaging content, and monetize their platforms, whether through social media, video production, blogging, or influencer marketing.

3. **Professional Services:** In this track, students will learn how to capitalize on freelance and contract-based opportunities. They will explore strategies for building a sustainable service-based business, manage client relationships, and maximize the flexibility that comes with this track.

4. **Retail Business:** This track introduces students to the fundamentals of starting and managing small scale retail ventures. Learners will discover how to identify in-demand products, source suppliers, setup shop (physical or home-based), and attract local customers. Emphasis will be placed on

practical steps like pricing, promotion, customer service, and building repeat sales to establish as teady income stream.

5. **Miscellaneous:** This track gives students the freedom to explore unique and diverse business ideas that don't fit into one category. Learners can identify opportunities around them, test simple solutions, and creates mall ventures based on local needs or personal interests. The focus is on creativity, problem- solving, and learning how to turn everyday ideas into earning opportunities.

The focus is on practical application, with students engaging in real-world projects that culminate in the creation and scaling of a business.

Registration on the APP:

For Android Users:

Step1: Click the following link to download and install the App:

https://drive.google.com/file/d/1zgfoFWN0Y1zWJNf_gMpbGvlyeQl0WPM2/view?usp=drivesdk

Step2: Register by providing your details and generate OTP.(If the OTP is not generated, use the last six digits of your mobile number as the OTP).

Step3: Open the tasks and complete it by giving your feedback and handling the AI based Quiz.

For I-Phone Users:

Step1: Click on this link https://punjabstartup.com/

Step2: Signup to create an account and generate OTP

Step3: Filliny our personal and educational details. After your account is created, open the tasks and complete it by giving your feedback and handling the AI based Quiz.

SEMESTER-I Content Creation		
Week/ Milestone	**Milestone**	**Description**
1	**Start your journey as a content creator**	Learn how to reach thousands of followers online by creating content
2	**Decide your content topic**	Explore different topics and finalize one topic on which you will create content
3	**Start your own content channel**	Launch your official channel on YouTube or Instagram and start building your audience
4	**Plan your first week content calendar**	Learn how to create a simple weekly content calendar that would keep your audience engaged and make them follow you
5	**Plan and record your first video**	Learn how to create a clear and catchy script for your first video and shoot it using your phone
6	**Edit and launch your first video**	Learn how to edit your video with trendy music And cool effects and launch your channel with first video
7	**Reach first 100 followers**	Use WhatsApp and personal Instagram account to tell people about your channel and reach first 100 followers/subscribers
8	**Master the skill of engaging people with your content**	Learn how to connect with your audience so they stay engaged and feel involved
9	**Follow latest trends and famous influencers to grow your channel**	Learn how to use trending to pics and tag well-known channels or creators to boost your reach and attract more followers
10	**Learn how you can make money from your content**	Discover how to do brand deals and promote brands or products your followers truly care about
11	**Make your first partnership**	Reach out to10 brands for partnership and turn one into your first paid deal
12	**Plan your business growth**	Create a 1-month plan on what to post on a weekly basis to grow your followers and earn money

SEMESTER-I E-commerce		
Week/ Milestone	**Milestone**	**Description**
1	**Learn how to start selling online**	Learn what an E-commerce business is and how you can start selling online in less than 30 days
2	**Choose your product**	Explore different products and finalize what you want to sell online
3	**Find a supplier who will deliver the product for you**	Identify suppliers who can send your product directly to the customer and help you launch your E-commerce business
4	**Create your E-commerce store**	Make a simple online store using Instamojo and learn how to upload product images and description on the store
5	**Activate payments on your store**	Learn how to link your bank account to a payment gateway and integrate that with your Instamojo store to Start receiving payments
6	**Launch your online store**	Connect your domain name to your Instamojo account, create your launch poster, and officially launch your E-commerce store
7	**Get first 100 people visit your online store**	Learn how to write simple and catchy messages to promote your store and send it to 100 people
8	**Make your first sale**	Convert one paying customer and learn how to process the order from beginning to delivery
9	**Create and post your first ad**	Learn how to design a simple promotional ad and post it to bring in more people and sales
10	**Take feedback from customers**	Engage with your paid customers, take product feedback, and upload success stories or reviews on your website
11	**Get a repeat customer or referral**	Build trust with your paid customers to get either a repeat order or a referral
12	**Plan your business growth**	Makea1-month plan to promote and grow your E- commerce store and earn more money

Professional Service		
Week/ Milestone	**Milestone**	**Description**
1	**Start your journey in professional services**	Learn what is a service and how you can earn money by offering your skill as a service
2	**Choose your service skill**	Choose one skill you are good at and turn it into a service that people will pay for
3	**Find your ideal customer**	Talk to people directly or through social media apps, understand who is willing to pay For your service and "WHY"
4	**Build your online profile and show what you offer**	Explore apps or websites such as WhatsApp Business, Upwork, or Urban Company, and learn how to create an online profile
5	**Write your service description**	Learn how to write your service in a simple and powerful way that gets people excited to try it
6	**Finalize your pricing and launch your service**	Learn how to set the right price that your customer finds fair and launch your service
7	**Get first 100 leads for your service**	Learn how to write catchy messages to promote your service in the market and get first100 leads
8	**Offer a free service and learn from feedback**	Give your service for free to real users and use their feedback to make it better
9	**Make your first sale**	Get one paying customer for your service and work really hard to get a 5 star rating and a video testimonial
10	**Build trust with customers and get repeat orders**	Use your trust and good relationship with existing customers to get your first repeat customer
11	**Earn your first referral**	Start offering bonus or other additional services to your existing customers and get Your first referral
12	**Plan your business growth**	Make a1month plan on how to get more customers and earn more money

Retail Business		
Week/ Milestone	**Milestone**	**Description**
1	**Learn how to start retail business**	Understand how retail works, the types of business you can start, and talking to local shops
2	**Choose your product and ideal customer**	Look at products in demand in your area and choose what you'll focus on based on Your customer needs
3	**Find a supplier for your product**	Identify suppliers or wholesalers who can give you quality products/raw materials at good prices
4	**Setup your business**	Arrange your shop/home or prepare your product stocked with shopkeepers
5	**Decide product prices and prepare stock**	Decide the right selling price, maintain a simple record of sales, and get ready to handle cash or digital payments
6	**Launch your business**	Put up posters near your shop, and share the announcement with friends, family, and local Community groups
7	**Promote your business in your area**	Learn how to use simple ways to promote your business locally
8	**Make your first sale**	Ensure the buying process is smooth and the customer is happy
9	**Take feedback from customers**	Engage with your paid customers and take product feedback
10	**Discover other platforms to grow your sales**	Learn how to setup a free WhatsApp Business account for your shop and collect Orders there
11	**Get a repeat customer or referral**	Build trust with your paid customers to get either a repeat order or a referral
12	**Plan your business growth**	Make a 1-month plan to promote and grow your retail business and earn more money

Miscellaneous		
Week/ Milestone	**Milestone**	**Description**
1	**Start your journey as an entrepreneur**	Learn what entrepreneurship means and how you can start earning by solving problems around you
2	**Identify and valid a tea problem to solve**	Look around yourself, talk to people, and pick one real problem that many people face
3	**Define your customer and their pain points**	Find out who will buy from you, what difficulties they face, and why they need your solution
4	**Generate business ideas and finalize one idea**	Think of different ways to solve the problem, compare options, and choose one idea to move ahead with
5	**Define your product or service**	Decide clearly what product or service you will Provide and how it will solve the customer's problem
6	**Finalize your pricing and launch your business**	Set a fair price for your product or service and take the first step to launch your business
7	**Promote your business and get first 100 leads**	Tell people about your business using word of mouth, posters, or social media, and collect interest from 100 people
8	**Make your first sale**	Get your first paying customer and deliver your product or service with full effort
9	**Take feedback from customers and improve**	Listen to what customers say after using your product/service and make it better step by step
10	**Build trust with customers and get your first repeat order**	Keep your promise, give good quality, and motivate your customer to buy from you again
11	**Earn your first referral and expand your sales**	Ask happy customer store commend you to friends and family so that you can grow your sales
12	**Plan your business growth**	Make a simple plan for the next month to get more customers, increase sales, and grow your business

Evaluation Criteria

The evaluation will be conducted by a committee consisting of the class mentor, nodal officer and the principal HOD or his/her nominee.

Evaluation Component	Description	Weightage
Weekly Task Completion	Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc	60%
Target Completion	Performance-based evaluation on hitting revenue or Profit targets (e.g.,generating ₹ 10,000 revenue)	20%
Final Project	A comprehensive project depending the theme of the semester	20%

Evaluation mechanism: The score generated by the app will be final.

Weekly Component:

Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	Duration	Description
Action Lab	~4hrs	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission(e.g., video, reflection, or proof of action)
Learning Resources	Self-paced	-Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	Self-paced	-Quizzes & Reflection prompts

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	**Understand. Create. Start.**	í 10,000
2	Marketing Basics	**Engage. Share. Grow.**	í 40,000
3	Operations &Scale	**Earn. Deliver. Expand.**	í 80,000
4	Organic Growth	**Attract. Retain. Build.**	í 160,000
5	AI Automation & Finance mastery	**Simplify. Track. Sustain**	í 400,000

Semester 1: Setup & Launch
In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will earn to identify problems, shape simple business ideas, and test the mineral settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics
In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale
This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth
Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Suggested Readings

- Simon Sinek, *Start with Why: How Great Leaders Inspire Everyone to Take Action*, Portfolio/Penguin
- Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Business
- Jonah Berger, *Contagious: How to Build Word of Mouth in the Digital Age*, Simon &Schuster
- Phil Knight, *Shoe Dog: A Memoir by the Creator of Nike*, Scribner
- Jason Fried and David Heinemeier Hansson, *Rework: Change the Way You Work Forever*, Crown Business
- Héctor García and Francesc Miralles, *Ikigai: The Japanese Secret to a Long and Happy Life*, Penguin Books
- Tim Ferriss, *Tools of Titans (Selected Chapters)*, Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
- Anil Lamba, *Romancing the Balance Sheet*, Anil Lamba Publications
- The Better India/Your Story, *Young Entrepreneurs Series* (Collection of Articles) Real Indian stories
  Of youth starting businesses, snack able reads that show what's possible.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II
Punjabi (Compulsory)

COURSE CODE: FCOL-2421

COURSE OUTCOMES

CO1:ਆਧੁਨਿਕ ਇਕਾਂਗੀ ਪੁਸਤਕ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਇਕਾਂਗੀ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO2: ਆਧੁਨਿਕ ਇਕਾਂਗੀ ਪੁਸਤਕ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਇਕਾਂਗੀ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO3: ਮੁਹਾਵਰੇ / ਅਖਾਣ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ।ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

CO4:ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ -ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II
Punjabi (Compulsory)
COURSE CODE: FCOL-2421

ਸਮਾਂ : 3 ਘੰਟੇ **Maximum Marks: 50**
L-T-P **Theory:35**
2-0-0 **CA :15**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ।ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ।ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 7 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠ ਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਆਧੁਨਿਕ ਇਕਾਂਗੀ, ਸੰਪਾਦਕ ਰੌਸ਼ਨ ਲਾਲ ਅਹੂਜਾ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ

ਸੁਹਾਗ, ਜ਼ਫ਼ਰਨਾਮਾ, ਇੱਕ ਐਤਵਾਰ ਇਕਾਂਗੀਆਂ ਪੜ੍ਹਾਈਆਂ ਜਾਣਗੀਆਂ।

(ਸਾਰ,ਵਿਸ਼ਾ ਵਸਤੂ)

ਯੂਨਿਟ-II

ਆਧੁਨਿਕ ਇਕਾਂਗੀ, ਸੰਪਾਦਕ ਰੌਸ਼ਨ ਲਾਲ ਅਹੂਜਾ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ
ਬੰਬ ਕੇਸ,ਜੁੱਤੀਆਂ ਦਾ ਜੋੜਾ, ਕੱਚ ਦਾ ਗਜਰਾ ਇਕਾਂਗੀਆਂ ਪੜ੍ਹਾਈਆਂ ਜਾਣਗੀਆਂ।
(ਸਾਰ,ਵਿਸ਼ਾ ਵਸਤੂ)

ਯੂਨਿਟ-III

(ੳ) ਮੁਹਾਵਰੇ / ਅਖਾਣ
(ਅ) ਘਰੇਲੂ ਚਿੱਠੀ ਪੱਤਰ

ਯੂਨਿਟ-IV

(ੳ) ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਨਾਂਵ,ਪੜਨਾਂਵ,ਕਿਰਿਆ,ਵਿਸ਼ੇਸ਼ਣ
(ਅ) ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ,ਸੰਬੰਧਕ,ਯੋਜਕ,ਵਿਸਮਿਕ

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

BASIC PUNJABI

In lieu of Punjabi (Compulsory)

COURSE CODE: FCOL -2031

Course outcomes

CO1: ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ (ਨਾਂਵ, ਪੜਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸਬੰਧਕ, ਯੋਜਕ ਅਤੇ ਵਿਸਮਿਕ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ -ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

CO2: ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਵਾਕ ਬਣਤਰ(ਸਾਧਾਰਨ ਵਾਕ, ਸੰਯੁਕਤ ਵਾਕ, ਮਿਸ਼ਰਤ ਵਾਕ, ਬਿਆਨੀਆ ਵਾਕ, ਪ੍ਰਸ਼ਨ ਵਾਚਕ ਵਾਕ ਅਤੇ ਹੁਕਮੀ ਵਾਕ) ਦੀ ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਇਸ ਦੀ ਬਣਤਰ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ ਅਤੇ ਉਨ੍ਹਾਂ ਦੀ ਭਾਸ਼ਾ ਤੇ ਪਕੜ ਮਜਬੂਤ ਹੋਵੇਗੀ।

CO3: ਪੈਰ੍ਹਾ ਰਚਨਾ ਅਤੇ ਸੰਖੇਪ ਰਚਨਾ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO4: ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ ਲਿਖਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ I ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ।ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

BASIC PUNJABI

In lieu of Punjabi(Compulsory)
COURSE CODE: FCOL -2031

ਸਮਾਂ : 3 ਘੰਟੇ **Maximum Marks: 50**
L-T-P **Theory : 35**
2-0-0 **CA : 15**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨA-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 7 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ (ਨਾਂਵ, ਪੜਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸਬੰਧਕ, ਯੋਜਕ ਅਤੇ ਵਿਸਮਿਕ)

ਯੂਨਿਟ-II

ਪੰਜਾਬੀ ਵਾਕ ਬਣਤਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ
(ੳ) ਸਾਧਾਰਨ ਵਾਕ, ਸੰਯੁਕਤ ਵਾਕ ਅਤੇ ਮਿਸ਼ਰਤ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)
(ਅ) ਬਿਆਨੀਆ ਵਾਕ, ਪ੍ਰਸ਼ਨ ਵਾਚਕ ਵਾਕ ਅਤੇ ਹੁਕਮੀ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)

ਯੂਨਿਟ-III

ਪੈਰ੍ਹਾ ਰਚਨਾ
ਸੰਖੇਪ ਰਚਨਾ

ਯੂਨਿਟ-IV

ਚਿੱਠੀ ਪੱਤਰ (ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ)
ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ (ਲਿਸਟ ਨਾਲ ਨੱਥੀ ਹੈ)

ਅਖਾਣ

ਉਠੇ ਤਾ ਉੱਠ ਨਹੀਂ ਰੇਤੇ ਦੀ ਮੁੱਠ,ਉੱਦਮ ਅੱਗੇ ਲੱਛਮੀ ਪੱਖੇ ਅੱਗੇ ਪੌਣ ,ਉਹ ਦਿਨ ਡੁੱਬਾ ਜਦੋਂ ਘੋੜੀ ਚੜ੍ਹਿਆ ਕੁੱਬਾ ,ਉੱਚੀ ਦੁਕਾਨ ਫਿੱਕਾ ਪਕਵਾਨ ,ਉਲਟੀ ਵਾੜ ਖੇਤ ਨੂੰ ਖਾਏ ,ਉੱਚਾ ਲੰਮਾ ਗੱਭਰੂ ਪੱਲੇ ਠੀਕਰੀਆਂ **,ਅਸ਼ਰਫ਼ੀਆਂ ਦੀ ਲੁੱਟ ਤੇ ਕੋਲਿਆਂ ਤੇ ਮੁਹਰਾਂ, ਅੱਗੇ ਸੱਪ ਪਿੱਛੇ ਸ਼ੀਂਹ, ਆਦਰ ਤੇਰੀ ਚਾਦਰ ਨੂੰ ਬਹਿਣਾ ਤੇਰੇ ਗਹਿਣੇ ਨੂੰ, ਆਪੇ ਫਾਥੜੀਏ ਤੈਨੂੰ ਕੌਣ ਛੁਡਾਏ, ਆਪਣੇ ਹੱਥੀਂ ਆਪਣਾ ਆਪੇ ਹੀ ਕਾਜ ਸਵਾਰੀਐ, ਆਰੀ ਨੂੰ ਇੱਕ ਪਾਸੇ ਦੰਦੇ ਜਹਾਨ ਨੂੰ ਦੋਹੀਂ ਪਾਸੀਂ,**ਅੱਖੀਂ ਵੇਖ ਕੇ ਮੱਖੀ ਨਹੀਂ ਨਿਗਲੀ ਜਾਂਦੀ ,ਅੰਦਰ ਹੋਵੇ ਸੱਚ ਤਾਂ ਕੋਠੇ ਚੜ੍ਹ ਕੇ ਨੱਚ ,ਆਪੇ ਮੈਂ ਰੱਜੀ ਪੁੱਜੀ ਆਪੇ ਮੇਰੇ ਬੱਚੇ ਜਿਉਣ ,ਆਪ ਕੁਚੱਜੀ ਵਿਹੜੇ ਨੂੰ ਦੋਸ਼ ,ਅੰਨ੍ਹਾ ਵੰਡੇ ਰਿਉੜੀਆਂ ਮੁੜ ਮੁੜ ਆਪਣਿਆਂ ਨੂੰ ,ਅਕਲ ਵੱਡੀ ਕੇ ਮੱਝ ,ਅੰਨ੍ਹਿਆਂ ਵਿੱਚ ਕਾਣਾ ਰਾਜਾ ,ਆਪਣੀ ਪੀੜ੍ਹੀ ਹੇਠ ਸੋਟਾ ਫੇਰਨਾ ,ਇਕ ਅਨਾਰ ਸੌ ਬਿਮਾਰ ,ਇਕ ਹੱਥ ਨਾਲ ਤਾੜੀ ਨਹੀਂ ਵੱਜਦੀ ,ਇੱਕ ਚੁੱਪ ਸੌ ਸੁੱਖ ਝੱਟ ਮੰਗਣੀ ਪੱਟ ਵਿਆਹ ,ਸਹਿਜ ਪੱਕੇ ਸੋ ਮੀਠਾ ਹੋਵੇ ,ਦਾਲ ਵਿੱਚ ਕਾਲਾ ਹੋਣਾ **,ਸੰਗ ਤਾਰੇ ਕੁਸੰਗ ਡੋਬ,**ਸੱਦੀ ਨਾ ਬੁਲਾਈ ਮੈਂ ਲਾੜੇ ਦੀ ਤਾਈਂ ,ਸਵੈ ਭਰੋਸਾ ਵੱਡਾ ਤੋਸਾ,ਸੌ ਦਿਨ ਚੋਰ ਦੇ ਇਕ ਦਿਨ ਸਾਧਦਾ ,ਸੱਪ ਦਾ ਬੱਚਾ ਸਪੋਲੀਆ ,ਸੱਪ ਮਰ ਜਾਵੇ ਲਾਠੀ ਵੀ ਨਾ ਟੁੱਟੇ ,ਸਾਈਆਂ ਕਿਤੇ ਵਧਾਈਆਂ ਕਿਤੇ ,ਹੰਕਾਰਿਆ ਸੋ ਮਾਰਿਆ **,ਹੱਥ ਨੂੰ ਹੱਥ ਧੋਂਦਾ ਹੈ,** ਹਾਥੀ ਲੰਘ ਗਿਆ ਪੂਛ ਰਹਿ ਗਈ, **ਕੋਹ ਨਾ ਚੱਲੀ ਬਾਬਾ ਤਿਹਾਈ,**ਕੁੱਛੜ ਕੁੜੀ ਸ਼ਹਿਰ ਢੰਡੋਰਾ ,ਕੋਲਿਆਂ ਦੀ ਦਲਾਲੀ ਵਿੱਚ ਮੂੰਹ ਕਾਲਾ ,ਕਰੇ ਕੋਈ ਭਰੇ ਕੋਈ **,ਖਿੱਦੋ ਫ਼ਰੋਲਿਆਂ ਲੀਰਾਂ ਹੀ ਨਿਕਲਦੀਆਂ ਹਨ,** ਖ਼ਵਾਜੇ ਦਾ ਗਵਾਹ ਡੱਡੂ ,ਖੇਤੀ ਖਸਮਾਂ ਸੇਤੀ **,ਖਰਬੂਜ਼ੇ ਨੂੰ ਦੇਖ ਕੇ ਖਰਬੂਜ਼ਾ ਰੰਗ ਬਦਲਦਾ ਹੈ,**ਖੂਹ ਪੁੱਟਦੇ ਨੂੰ ਖਾਤਾ ਤਿਆਰ **,ਘੜੇ ਨੂੰ ਹੱਥ ਲਾਇਆ ਸਾਰਾ ਟੱਬਰ ਤਿਹਾਇਆ,**ਘਰ ਦਾ ਭੇਤੀ ਲੰਕਾ ਢਾਹੇ ,ਘਰ ਦੀ ਕੁੱਕੜੀ ਦਾਲ ਬਰਾਬਰ ,ਚਿੰਤਾ ਚਿਖਾ ਬਰਾਬਰ , ਛੱਜ ਤਾਂ ਬੋਲੇ ਛਾਣਨੀ ਵੀ ਬੋਲੇ,ਛੋਟੀ ਮੂੰਹ ਵੱਡੀ ਗੱਲ , **ਜੋ ਰਾਤੀਂ ਜਾਗਣ ਕਾਲੀਆਂ ਸੋ ਹੀ ਖਾਣ ਸੁਖਾਲੀਆਂ,**ਜਾਂਦੇ ਚੋਰ ਦੀ ਲੰਗੋਟੀ ਹੀ ਸਹੀ ,ਜਿਸਦੀ ਕੋਠੀ ਦਾਣੇ ਉਹਦੇ ਕਮਲੇ ਵੀ ਸਿਆਣੇ ,ਜਿਹੜੇ ਗੱਜਦੇ ਨੇ ਉਹ ਵਰ੍ਹਦੇ ਨਹੀਂ , ਝੱਟ ਮੰਗਣੀ ਪੱਟ ਵਿਆਹ **,ਨਵਾਂ ਨੌ ਦਿਨ ਪੁਰਾਣਾ ਸੌ ਦਿਨ, ਪਾਣੀ ਵਿੱਚ ਸੋਟਾ ਮਾਰਿਆਂ ਪਾਣੀ ਦੋ ਨਹੀਂ ਹੋ ਜਾਂਦੇ, ਵਿੱਦਿਆ ਵਿਚਾਰੀ ਤਾਂ ਪਰਉੱਪਕਾਰੀ, ਵੇਲੇ ਦੀ ਨਮਾਜ਼ ਕੁਵੇਲੇ ਦੀਆਂ ਟੱਕਰਾਂ, ਇਕ ਦਰ ਬੰਦ ਸੌ ਦਰ ਖੁੱਲ੍ਹਾ, ਬਿੱਲੀ ਦੇ ਸਿਰ੍ਹਾਣੇ ਦੁੱਧ ਨਹੀਂ ਜੰਮਦਾ,** ਰੱਸੀ ਸੜ ਗਈ ਵੱਟ ਨ੍ਹੀਂ ਗਿਆ

ਮੁਹਾਵਰੇ

ਉਸਤਾਦੀ ਕਰਨੀ, ਉਂਗਲ ਕਰਨੀ, ਉੱਲੂ ਬਣਾਉਣਾ ,ਉੱਚਾ ਸਾਹ ਨਾ ਕੱਢਣਾ, ਉੱਡਦੇ ਫਿਰਨਾ ,ਉੱਘ ਸੁੱਘ ਮਿਲਣੀ,ਅੱਖਾਂ ਵਿਚ ਰੜਕਣਾ **,ਉਂਗਲਾਂ ਤੇ ਨਚਾਉਣਾ, ਉਧੜ-ਧੁੰਮੀ ਮਚਾਉਣਾ, ਊਠ ਦੇ ਮੂੰਹ ਵਿੱਚ ਜ਼ੀਰਾ ਦੇਣਾ,**ਅੱਗ ਲਾਉਣਾ ,ਆਵਾ ਊਤ ਜਾਣਾ ,ਅਸਮਾਨ ਨੂੰ ਟਾਕੀਆਂ ਲਾਉਣਾ, ਅੱਖਾਂ ਵਿੱਚ ਲਾਲੀ ਉਤਰਨੀ ,ਅਕਲ ਤੇ ਪਰਦਾ ਪੈਣਾ, **ਅੱਖਾਂ ਅੱਗੇ ਖੋਪੇ ਚਾੜ ਦੇਣੇ, ਅੱਖਾਂ ਉੱਤੇ ਬਿਠਾਉਣਾ, ਅੱਲੇ ਫੱਟਾਂ ਤੇ ਲੂਣ ਛਿੜਕਣਾ, ਆਪਣੇ ਅੱਗੇ ਕੰਡੇ ਬੀਜਣਾ, ਆਪਣੇ ਤਰਕਸ਼ ਵਿੱਚ ਤੀਰ ਹੋਣਾ, ਸਿਰ ਚੜ੍ਹਨਾ,**ਈਨ ਮੰਨਣੀ, ਈਦ ਦਾ ਚੰਨ ਹੋਣਾ, ਇੱਟ ਨਾਲ ਇੱਟ ਖੜਕਾਉਣਾ,ਸਿਰ ਫਿਰਨਾ, ਸਿਰ ਤੇ ਚੜ੍ਹਨਾ ,ਸਬਰ ਦਾ ਘੁੱਟ ਭਰਨਾ, ਸਿਰ ਪੈਰ ਨਾ ਹੋਣਾ, **ਸਿਰ ਖੁਰਕਣ ਦੀ ਵੇਹਲ ਨਾ ਹੋਣਾ,ਸੱਠੀ ਦੇ ਚੌਲ ਖੁਆਣੇ,**ਹੱਥ ਧੋ ਕੇ ਪਿੱਛੇ ਪੈਣਾ, ਹੱਥੀਂ ਛਾਂਵਾਂ ਕਰਨੀਆਂ, ਹੱਡ ਭੰਨਣੇ, ਹੱਥ ਤੰਗ ਹੋਣਾ ,ਹੱਥ ਮਲਣਾ,ਹੱਥ ਪੈਰ ਮਾਰਨਾ, **ਹੱਥ ਉੱਤੇ ਹੱਥ ਧਰ ਕੇ ਬੈਠਣਾ, ਹੱਥ ਵਟਾਉਣਾ, ਹਵਾ ਦੇ ਘੋੜੇ ਸਵਾਰ ਹੋਣਾ,**ਕੰਨੀਂ ਕਤਰਾਉਣਾ, ਕੰਨ ਤੇ ਜੂੰ ਨਾ ਸਰਕਣਾ, ਕੰਨ ਘੇਸਲ ਮਾਰਨੀ, **ਕਣਕ ਨਾਲ ਘੁਣ ਵੀ ਪਿਸਣਾ, ਕੱਖ ਭੰਨ ਕੇ ਦੂਹਰਾਂ ਨਾ ਕਰਨਾ, ਕਲਮ ਦੇ ਧਨੀ ਹੋਣਾ, ਕਿਤਾਬੀ ਕੀੜਾ ਹੋਣਾ,** ਖ਼ਾਨਾ ਖ਼ਰਾਬ ਹੋਣਾ, ਖਾਨਿਓ ਜਾਣਾ,**ਖੂਹ ਨਿਖੁੱਟ ਜਾਣਾ,** ਗੁੱਡੀ ਚੜ੍ਹਨੀ, ਗਲ ਪੈਣਾ ,ਗੰਗਾ ਨਹਾਉਣਾ ,ਚੜ੍ਹ ਮੱਚਣੀ, ਚੰਦ ਚਾੜ੍ਹਨਾ, ਚਾਦਰ ਵੇਖ ਕੇ ਪੈਰ ਪਸਾਰਨਾ ,ਚਕਮਾ ਦੇਣਾ ,ਛੱਕੇ ਛੜਾਉਣਾ ,ਛਾਪਾ ਮਾਰਨਾ, ਛਿੱਲ ਲਾਉਣੀ ,ਛਿੱਕੇ ਟੰਗਣਾ

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Session: 2026-27

Semester-II

PUNJAB HISTORY AND CULTURE (1717-1947)

(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)
Course Code: FCOL-2431

COURSE OUTCOMES:

This course aims to enhance students' knowledge and understanding of Maharaja Ranjit Singh's period and to challenge preconceptions about that period with fresh perspectives on the people and their contacts with the British.

On successful completion of the course, students will have developed the capacity to:

CO 1: Understand the struggle of Sikhs for the power and rise of Ranjit Singh

CO 2: Understand the cause and effects of Anglo Sikh Wars and the new administration under the British.

CO 3: Comprehend the economic, social and religious developments in Punjab during the period

CO 4: Critically evaluate the role of Punjab in freedom struggle and to have understanding about the fairs and festivals of Punjab and their relevance today

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

PUNJAB HISTORY AND CULTURE (1717-1947)

(Special Paper in lieu of Punjabi compulsory)

Course Code: FCOL-2431

Examination Time: 3 Hours **Max. Marks: 50**
Credits L-T-P: 2-0-0 **Theory: 35**
Contact Hours: 2Hrs/Week **CA: 15**

Instructions for the Paper Setter:
Eight questions of equal marks to be set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Unit I-IV of the syllabus respectively. Candidates are required to attempt five questions in 500 words selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 7 Marks.

UNIT I

1. Sikh Struggle for Sovereignty
2. Ranjit Singh: Civil and Military Administration

UNIT II

3. Anglo-Sikh Wars and the Annexation
4. The Punjab under the British: New Administration and Education

UNIT III

5. Economic Changes: Agricultural
6. Socio-Religious Reform Movements (Arya Samaj and Singh Sabha Movement)

UNIT IV

7. Role of Punjab in the FreedomStrugglewith special reference to Gadar party, Jallianwala Bagh and Non-Cooperation Movement)
8. Fairs and Festivals (Chaapar, Maghi and Basant Panchami)

Suggested Reading

- Fauja Singh (ed.), History of Punjab, Vol, III, Punjabi University, Patiala,1987.
- J.S. Grewal, The Sikhs of the Punjab, Cup, Cambridge,1991.
- Khushwant Singh, A History of the Sikhs, Vol. I, OUP, New Delhi,1990
- Kirpal Singh (ed.), History and Culture of the Punjab, Part-II, Punjabi University, Patiala,1990.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-II
COMMUNICATIVE ENGLISH-II
Course Code: FCOL-2102

Course Outcomes

At the end of this course, students will be able to:

CO1: distinguish the main points from the supporting details and the irrelevant information from the relevant one through Note-Taking

CO2: learn the skills and strategies of effective writing by paragraph writing

CO3: enhance their reading and analyzing power of texts through guided reading through the study of "Making Connections" by Kenneth J. Pakenham

CO4: be acquainted to the techniques of effective essay writing

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

COMMUNICATIVE ENGLISH-II

Course Code: FCOL-2102

Time: 3 Hours **Max. Marks: 50**
L-T-P (Credits) 2-0-0 **Theory: 35**
Continuous Assessment: 15

Instructions for the Paper Setters: -
Eight questions of equal marks (Specified in the syllabus) are to be set, two from each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four).
Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. Each question has a weightage of 7 marks.

SECTION–A

Practical question on Note Making, Summarizing and Abstracting as given in The Written Word by Vandana R. Singh

SECTION–B

Practical question on Paragraph writing as prescribed in The Written Word by Vandana R. Singh

SECTION–C

Theoretical questions based on ABC of Good Notes as prescribed in The Written Word by Vandana R. Singh, Unit-III from Making Connections: A Strategic Approach to Academic Reading by Kenneth J. Pakenham, Second Edition

SECTION–D

Practical question on Essay writing from The Written Word by Vandana R. Singh,
Unit - IV from Making Connections: A Strategic Approach to Academic Reading by Kenneth J. Pakenham, Second Edition.

Prescribed Text books:

- The Written Word by Vandana R. Singh, Oxford University Press, New Delhi
- Making Connections: A Strategic Approach to Academic Reading by Kenneth J. Pakenham, second edition.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

Advanced Financial Accounting

Course Code: FCOL-2093

Course Outcomes:

After the successful completion of this course, students will be able to:

CO1: Apply accounting techniques and methods for the formation of a partnership firm and admission of a partner.

CO2: Retirement and death of a partners and dissolution of partnership firms.

CO3: Learn about accounting treatment in case of complete and incomplete voyage and accounting for Hire Purchase Transactions.

CO4: Prepare consignment accounts and prepare Departmental financial accounts and consolidated financial accounts.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-II
Advanced Financial Accounting
Course Code: FCOL-2093

Time: 3 Hours **Max.Marks:100**
L-T-P **Theory:70**
4-0-0 **CA:30**

Instructions for the Paper Setters:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

UNIT-I

Partnership Accounts: Meaning, Features of partnership, Partnership Deed, Rules Applicable in the absence of Partnership Deed, Maintenance of Capital Account of partners: Fixed and Fluctuating Capital Method.
Computation and Accounting treatment of Interest on Capital, Interest on drawings, Interest on Partner's loan and advances, Salary, Commission etc to a partner, Distribution of Profits among Partners: Preparation of Profit and Loss Appropriation Account and preparation of capital accounts.

Goodwill and its Valuation: Methods of valuation of goodwill : Average profits method, Super profits method, Capitalization method, Hidden goodwill method.

UNIT-II

Admission of Partner: Calculation of New Profit-Sharing ratio, Sacrificing ratio, Accounting Treatment of Goodwill, Adjustment regarding Revaluation of Assets & liabilities, Distribution of Accumulated Profits and Reserves, Adjustment of Capital Accounts of partners, Preparation of Balance Sheet.

Retirement of Partner: Calculation of New Profit-Sharing ratio, Gaining ratio, Adjustment regarding Goodwill, Revaluation of Assets & Liabilities, Distribution of Undistributed Profits, Determination of Repayment of Amount due to Retiring partner and Mode of Payment, Adjustment of Capital Accounts of Partners, Death of a partner (Excluding Joint Life Policy and Individual Life Policy treatment)

UNIT-III

Dissolution of Partnership Firm-I: Meaning, Dissolution of Partnership Vs Dissolution of Firm, Modes of Dissolution of firm, Settlement of Accounts on Dissolution, Preparation of Realisation Account, Partners Capital Account. Accounting treatment of settlement of firm's liabilities through transfer of firm's Assets, Unrecorded Assets and Liabilities, Taking Over of Business of Dissolved Firm by a partner or partners in realization account and partners' capital account.

Dissolution of Partnership Firm-II: Insolvency of Partners, Application of Garner V/s Murray rule in case of insolvency of a partner only. Accounting treatment of insolvency of firm.

UNIT-IV

Voyage Accounts: Meaning, Expenses and Income of Voyage Account. Accounting Treatment in case of Complete Voyage. Voyage in progress, Accounting Treatment in Case of Incomplete Voyage.

Departmental Accounts: Meaning, basis of allocation of Common Expenses, Inter departmental transfers ,Accounting treatment, Preparation of Departmental Trading and Profit and Loss Account and Balance Sheet.

Suggested Readings:

1.Shukla, M.C., Grewal, T.S.and Gupta, S.C.,"Advanced Accountancy,"S Chand&Co, NewDelhi,2018. 2.Gupta,R.L.&Radheswamy,M.,"Adva cedAccountancyVol.I&II,"SChand&Co,NewDelhi,2009. 3.Maheshwari ,S.N.,Maheshwari, S.K.& Maheshwari, S.K.,"Advanced Accountancy"
4.VikasPublishingHousePvt.Ltd.,NewDelhi,11Edition,2018,
5.Sehgal,A.&Sehgal,D.,"AdvancedAccountancy"TaxmannPublicationPvt.Ltd.,NewDelhi,2008.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-II
Banking Principles and Practices
Course Code: FCOL-2094

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: have detailed knowledge of Commercial Banks and their importance to Indian economy.

CO2: understand different types of negotiable instruments

CO3: have in-depth knowledge of BASEL norms and regulatory framework

CO4: gain awareness of various banking innovations after nationalization.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

Banking Principles and Practices

Course Code: FCOL-2094

Time: 3 Hours **Max.Marks:100**
L-T-P **Theory:70**
4-0-0 **CA:30**

Instructions for the Paper Setters:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

UNIT-I

Banking: Evolution of Modern Banking System in India. Present Structure of Indian Banking System.
Commercial Bank: Meaning, Nature, Types, Functions, Importance and Functions.
Central Bank: Role, Objectives and Functions of Reserve Bank of India, Techniques of Credit Control Credit Creation by RBI.

UNIT-II

Negotiable Instruments: Cheques, Drafts, Bills of Exchange and Promissory Notes, Endorsement and its types.
Management of Commercial Banks in India: Liquidity Management, Security Investments and Asset Liability Management, Management of NPA's.

UNIT-III

Reforms in the Indian Banking Sector: Narasimham Committee I and II, Raghuram Rajan Committee.
Introduction to Basel Norms: Significance, Implementation and Difficulties.
Financial Inclusion: Concept, Importance and Present Status.

UNIT-IV

Innovations in Banking: Wholesale and Retail Banking, Universal and Narrow Banking, Off Shore Banking and Multinational Banking and Cheque Truncation System.
Digitalization of Banking: E-banking, Mobile Banking, RTGS, NEFT, Debitcards, Credit cards, Smart cards, IFSC, MICR, UPI, BHIM and Paytm.
Demonetization: Concept and Impact on Indian Banking Sector.

Suggested Readings:

1. Khubchandani, BS,"Practice and Law of Banking", Mac Millan IndiaLtd,2000.
2. Nanda,KC,"Credit and Banking", Response Book, Sage Publications,1999.
3. Sundram & Varshney, "Banking and Financial System",Sultan Chand & Sons.
4. Neelam C Gulati,"Banking and Insurance: Principles & Practices", Excel Books,2011.
5. Indian Institute of Banking and Finance,"Principles and Practices of Banking",Mcmillan Education, 3rd edition, 2015.

Jyotsna Bhatia and Nishwan Sethi, "Elements of Bankingand Insurance", PHI, 2nd edition, 2012.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-II
Principles of Marketing
Course Code: FCOL-2095

Course Outcomes:

After successful completion of this course, students will be able to–

CO1: understand the role and contribution of marketing to the business enterprise.
CO2: have conceptual understanding of the product life cycle and steps in new product development (NPD) process
CO3: identify the role of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.
CO4: understand the concept of Green marketing, Sustainable marketing, Social marketing and Relationship marketing.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

Principles of Marketing

Course Code: FCOL-2095

Time: 3 Hours **Max.Marks:100**
L-T-P **Theory:70**
4-0-0 **CA:30**

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

UNIT-I

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Core Marketing Concepts, Company Orientation towards Marketplace, Marketing Mix, Marketing Management Tasks.

Marketing Environment: Consumer Needs & Wants; Macro Environment – Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.

Consumer Buying Behavior: Consumer Buying – Economic Perspective, Passive Perspective, Emotional Perspective, Cognitive Perspective; Types of Decisions; Consumer Buying Process; Factors Influencing Consumer behavior – Cultural Factors, Social Factors, Personal Factors, Psychological Factors.

Market Segmentation: Meaning of market segmentation; Bases for segmenting consumer markets; Market Targeting - Effective Segmentation Criteria; Evaluating and Selecting the Market Segments.

UNIT-II

Branding: Concept of Brand Equity; Building Brand Equity; Measuring Brand Equity; Managing Brand Equity; Devising a Branding Strategy.

Positioning: Concept of Positioning; Positioning Strategies; Differentiation Strategies**.**

Product Decisions: Concept; Product Levels; Product Categories – Goods, Services and Experiences, Convenience, Shopping and Specialty Goods, Industrial and Consumer Goods; Product Mix – Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.

UNIT-III

Product Development and Product Life Cycle: New Product Development Process; Product life cycle – concept and strategic implications.

Pricing Decisions: Factors affecting Pricing Decision; Pricing Methods & Pricing Strategies.

Place Decision: Channels of Distribution – Concept and Functions; Channel Levels – Factors Affecting Channel Levels; Distribution Intensity; Channel Management – Channel Member Selection, Member Motivation, Channel Member Evaluation, Channel Conflict.

UNIT-IV

Promotion Decisions: The Role of Marketing Communications; Developing Effective communications, Developing and Managing an Advertising, Deciding on Media and Measuring

Effectiveness, Sales Promotions, Events and Experiences, and Public Relations; Personal Communications: Direct and Interactive Marketing, Word of Mouth, and Personal Selling.

Services Marketing: Concept; Characteristics of Services; Services Marketing Mix; Marketing Challenges.

Retailing and Wholesaling: Importance of Retail; Types of Retailers; Retail Product; Features of Retailing; Concept of Wholesaling; Types of Wholesalers

Suggested Readings:

1. Philip Kotler, Kevin Keller, Abraham Koshey and Mithileshwar Jha. "Marketing Management: South Asian Perspective",Pearson Education NewDelhi,14thedition,2013.
2. Ramaswamy, V.S. and Namakumari, S, "Marketing Management: Planning, Control", NewDelhi, Mac Millian, 4TH edition, 2009.
3. Enis,BM.,"MarketingClassics:ASelectionofInfluentialArticles",Ne wYork, McGrawHill, 1994.
4. William D. Perreault, Jr.&E. Jerome McCarthy,"Basic Marketing: A Global Managerial Approach," Tata McGraw–Hill, New Delhi, 15th edition, 2006.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

WEB BASED APPLICATIONS FOR OFFICE MANAGEMENT
COURSE CODE: FCOM-2126

Course Outcomes:

After studying this course, students will be able to:
CO1: use internet and mange email effectively
CO2: learn about WWW and search engine.
CO3: create google document, google form and scheduling of meeting through google calendar.
CO4: hold and manage various online virtual meetings

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

WEB BASED APPLICATIONS FOR OFFICE MANAGEMENT

COURSE CODE: FCOM-2126

Examination Time: 3 Hrs. **Max. Marks: 100**

Theory: 40

L-T-P: 2-0-2 **Practical: 30**

CA: 30

Instructions for the Paper Setter:

Eight questions of equal marks (8 marks each) are to set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

UNIT - I

Introduction: About internet and its working, business use of internet, services offered by internet, evaluation of internet, internet service provider (ISP), internet addressing (DNS) and IP addresses).
E–Mail: Basic Introduction; Advantage and disadvantage, structure of an e–mail message, working of e–mail (sending and receiving messages), managing e–mail (creating new folder, deleting messages, forwarding messages, filtering messages) Implementation of outlook express.

UNIT – II

Internet Protocol: Introduction, file transfer protocol (FTP), Gopher, Telnet, other protocols like HTTP and TCP IP.
WWW: Introduction, working of WWW, Web browsing (opening, viewing, saving and printing a web page and bookmark)
Search Engine: About search engine, Components of search engine, working of search engine, difference between search engine and web directory

UNIT – III

Introduction to Web based tools for Office Management:
Google Docs: Creating documents, uploading files to Google Drive, managing files and sharing files on Google Drive, Editing Documents, sharing documents, changing ownership of the document.
Google Forms: Creating a Questionnaire/ Quiz using Google Forms Using Google Calendar to organize and track online meeting, Using Telegram, WhatsApp Web to communicate and share documents online.

UNIT – IV

Online Platforms for Virtual Meeting: Google Meet, Microsoft Teams, Zoom Online meeting, Cisco Webex., Scheduling and conducting Online Meetings
Online Payment Methods: Internet banking, UPI, Debit and Credit Cards, Mobile Wallets.

References:

1. Internet & web page designing by V.K.Jain BPB publications.
2. Alexis Leon and Mathews le on,Internet for everyone - Vikas publications.
3. Internet for dummies - Pustakmahal, New Delhi a beginner's guide to html
4. "Understanding the Internet", Kieth Sutherland, Buterworth–Heineman; 1st Edition
5. S. K. Bansal, "Internet Technologies", APH Publishing Corporation.
6. Behrouz A. Forouzan, "Data Communications and Networking", 3rdEditon.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-II

Workshop on Life Skills

Course Code: FCOP-2090

Course Outcomes:

After completion of this course, students will be able to:

CO1: Learn those abilities that help promote overall well-being and competence to be able to face the realities of life.

CO2: Develop psycho social competencies and interpersonal skills that will help them to make informed decisions, solve problems, think critically and creatively, communicate effectively, build healthy relationships, empathize with others and cope with managing their lives in a healthy and productive manner.

CO3: Adapt and adjust well with the changing demands of the society as young adolescents extend their relationships beyond parents and family and are intensely influenced by their peers and the outside world.

CO4: Get support in dealing with emotional conflicts and personal problems in the college and will learn how to incorporate the same in their daily lives.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-II
Workshop on Life Skills
Course Code: FCOP-2090

Time: 3 Hours	**Max.Marks:50**
L-T-P	**Practical:35**
0-0-2	**CA:15**

Instructions for the Paper Setters: The students will prepare Power Point Presentations on the topics specified in the syllabus. The examiner will evaluate the students on the basis of the presentation and their performance in Viva Voce.

Division of Marks:
Presentation: 20
Viva-Voce: 15

This workshop is designed to create awareness on various concepts of Life Skills (Emotional skills, thinking skills and social skills).

- Understanding Self-Esteem
- Positive Self-Talk
- Self-Care Basics
- Balanced Self-Care
- Making Plans and Setting Goals
- Empathy
- Critical thinking
- Creative thinking
- Decision-making
- Problem Solving
- Effective communication
- Interpersonal relationship
- Coping with stress
- Coping with emotions

Master of Commerce Under Five Year Integrated Programme (FYIP)
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Semester-II

Session: 2026-27

ENTREPRENEURSHIP MINDSET-II

Course Code: USEP-0002
(Mandatory Skill Enhancement Course)

Max Marks: 50

L-T-P
0-0-2

Practical: 50

Course Outcomes:-
After studying this course, students will be able to:

- Launch and manage a business within their chosen track.
- Identify profitable opportunities and develop innovative solutions.
- Implement marketing and sales strategies using both digital and traditional methods.
- Use financial metrics to track performance and make informed business decisions.
- Scale a businesss using operational systems and automation tools.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-II

Session: 2026-27

ENTREPRENEURSHIP MINDSET-II

Course Code:USEP-0002
(Mandatory Skill Enhancement Course)

Max Marks: 50

L-T-P **Practical: 50**

0-0-2

Semester Snapshot - Semester 2
Entrepreneurship 102/201 (Marketing Basics)

Introduction

This semester helps learners understand marketing as a practical life skill - not just "advertising." It teaches them how to communicate value, attract the right customers, and grow something small into something sustainable. Learners explore the basics of customer psychology, messaging, content creation, and simple sales strategies. Through hands-on activities, they will practice real marketing techniques for their micro-hustle or a simulated business idea, learning how to get attention, build trust, and generate sales.

Learners Objective

→ Understand the core concepts of marketing using simple, relatable real-world examples.
→ Learn how customers think, choose, and buy—and how businesses influence decisions ethically.
→ Identify and define a target customer clearly instead of "selling to everyone."
→ Create clear messaging: what they sell, who it helps, and why it matters.
→ Use basic marketing channels (offline + online) to attract customers.
→ Run a simple marketing campaign and measure what worked.
→ Build confidence in selling, promoting, and talking about their product/service.

Outcome

By the end of this semester, learners will be able to market a product/service using basic strategies, attract real customers, and improve their results through feedback and experimentation.

Guiding Principles/Approach

This syllabus is built on action-based learning, clarity-first communication, and customer-first thinking. Learners don't just study marketing - they practice it in real situations through small experiments and repeated improvement. The course is designed to feel approachable and practical: learners create simple content, test messaging, talk to real people, and observe what influences decisions.
Instead of heavy theory, students build marketing skills through doing: customer discovery, storytelling, channel experiments, and reflection. The curriculum emphasizes confidence- building, ethical marketing, and communication as a leadership skill. By helping learners see results quickly (even small wins like one customer or one inquiry), the program builds motivation, creativity, and real-world business readiness.

Semester 2 Curriculum

Recap Milestone

The recap milestone focuses on revising all the 12 milestones of semester 1 and also helps students understand the upcoming 12 milestones journey of semester 2.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
Recap	Recap and Introduction	**Revise what you learned in Semester 1 and plan what you will do in Semester 2**	1	**Revise first 12 milestones of Semester 1**	**Watch a video on "Semester 1 summary"**
					Download 12 summary cards of Semester 1 milestones
					Write 3 key learnings of Semester 1
					Write 3 things you will improve in semester 2
					Attempt Semester 1 Recap Quiz
			2	**Set your goals for Semester 2**	**Learn how to 4X your revenue in Semester 02 using Marketing**
					Read how famous brands use marketing to increase revenue
					Set your marketing goals
					Attempt Semester 2 Readiness Quiz

Milestone 13: Marketing Fundamentals

Marketing Fundamentals milestone focuses on helping students understand the basics of marketing and how they can use marketing to scale their businesses and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
13	Learn marketing fundamentals to scale your business	**Learn how you can use multiple types of marketing to scale your business and grow your revenue**	1	Understand what is marketing	**Watch a video on marketing fundamentals**
					Read examples of famous marketing campaigns in India
					Explain what you learned about marketing
					Attempt task 01 quiz
			2	Learn different types of digital marketing	**Watch a video on what is digital marketing**
					Read a document on types of digital marketing
					Write what what kind of digital marketing works best for your business and why
					Attempt task 02 quiz
			3	Write 3 marketing ideas for your business	**Read a document on how businesses like yours are using marketing to generate revenue**
					Write 3 marketing ideas to scale your business
					Validate your ideas with 3-5 people
					Shortlist the best idea and explain how it will generate revenue
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 14: WhatsApp Community Marketing

WhatsApp Community Marketing milestone focuses on helping students learn how to build a WhatsApp community for their users and use it to generate trust, engagement, and sales.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
14	Build and activate your WhatsApp community	Build a WhatsApp community for your users and use it to generate trust, engagement, and sales	1	Create your WhatsApp community	**Watch a video on why you should build a WhatsApp Community**
					Read a document on how to create a WhatsApp community
					Enter the name of your community
					Upload your WhatsApp community link
					Attempt task 01 quiz
			2	Invite people to join your WhatsApp community	**Read a few sample invite and welcome messages**
					Draft an invite message to invite 50 people to join your community
					Draft a welcome message for your community members
					Upload a screenshot of your welcome message
					Attempt task 02 quiz
			3	Engage your community users and start building trust	**Learn 'how to engage people in your community'**
					Read top 10 community engagement ideas for your business
					Write 5 types of content to post weekly in your community
					Create and upload your weekly calendar
					Attempt task 03 quiz
			4	Get 3 sales from your WhatsApp Community	**Learn how to do soft-selling on community**
					Create a community-only offer
					Learn how to convert interested people into paid customers
					Write a simple plan to generate 3 sales per month from the community
					Share your experience of doing

					this milestone
					Attempt task 04 quiz

Milestone 15: Generating Content for Marketing using AI

AI-led Content creation and marketing milestone focuses on helping students learn how to use AI tools to generate creative ideas and create professional videos, posters, and blogs.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
15	Use AI to generate content for marketing	**Learn how to use AI tools to generate creative ideas and create professional videos, posters, and blogs**	1	Learn what is content marketing	**Watch a video on 'what is content marketing'**
					Learn which content works for brand awareness or revenue generation
					Write 3 types of content you believe your customers like
					Attempt task 01 quiz
			2	Generate content ideas to attract customers	Learn how to use AI to generate content marketing ideas for your business
					Generate 10 small content ideas to attract your customers
					Discuss the ideas with your users and take feedback
					Shortlist top 3 content ideas to attract customers
					Attempt task 02 quiz
			3	Create your first brand video using AI	Watch a video on "How to use AI tools to create simple short videos"
					Read this guide on how to ask AI to write a video script
					Generate 5 ideas for your AI videos and write them here
					Upload your AI generated video link
					Attempt task 03 quiz
			4	Create a brand poster using AI	Learn how to create a poster using AI
					Write a prompt for the poster will you create using AI
					Upload the AI poster you have created
					Post this poster in your WhatsApp community
					Attempt task 04 quiz
			5	Write a blog using AI	Learn how to use prompt engineering to write content for your business
					Read list of topics on which you can write a blog
					Write the topic on which you will write a short blog
					Write the first version of your blog

					Share your blog with your friends and faculty
					Share your experience of doing this milestone
					Attempt task 05 quiz

Milestone 16: Social Media Marketing

Social Media Marketing milestone focuses on helping students learn what social media marketing is and how to create a social media weekly plan that engages users and improves brand visibility.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
16	Plan your social media marketing strategy	**Learn what is social media marketing and how can you execute it to scale your business**	1	Learn what is social media marketing	**Watch a video on "Introduction to Social media marketing"**
					Learn different types of social media marketing
					Read a document on how to use social media marketing to generate revenue
					Write your understanding of social media marketing
					Write one social media marketing idea for your business
					Attempt Task 01 Quiz
			2	Research your competitors	**Learn how to research your competitors**
					Find your competitors
					Write top 3 things your competitors are posting
					Find one unique gap that you can capture
					Attempt task 02 quiz
			3	Finalize your content pillars	**Watch a video on 'what are content pillars'**
					Read examples of 'content pillars'
					Write 5 content pillars for your social media strategy
					Attempt task 03 quiz
			4	Create your weekly social media plan	**Watch a video on 'how to create a weekly social media plan'**
					Look at examples of 'social media calendar'
					Create and upload your weekly calendar
					Upload the link of your Instagram Channel
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 17: Trust-led Marketing

Trust-led Marketing milestone focuses on helping students build trust through social media proofs, testimonials, or basic engagement and later converting them into leads and sales.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
17	Generate leads and turn them into sales	**Use testimonials, conversations, and daily posts to generate leads and close sales.**	1	Use social proof to build trust	**Identify 2 happy customers**
					Create a testimonial post with CTA
					Post testimonial on social media
					Post testimonial on the community
					Attempt task 01 quiz
			2	Make people share their problems	**Learn how to ask open-ended questions**
					List 5 customer problems
					Post these problems in community and social media
					Evaluate top 2 problems customers face
					Encourage people to share their problems
					Attempt task 02 quiz
			3	Help your users with 3-5 days content sprint and generate leads	**Brainstorm or use AI to create a solution document for each problem**
					Post solution to 1 problem on a daily basis
					DM people to check if your solution is helping them
					Write how many leads did you generate
					Attempt task 03 quiz
			4	Convert leads into sales	**Learn how to convert leads into sales**
					Soft sell your offering in community and social media
					DM people how can your product help them better
					Follow up after 24 to 48 hours
					Write how many leads you converted into sales
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 18: Viral/Trend Marketing

Viral Marketing milestone focuses on helping students learn how to launch viral campaigns for their businesses using the latest trends and make their brand go viral without spending any money.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
18	Make your brand go viral	**Design viral marketing campaigns to reach 5X users without spending any money**	1	Learn viral marketing	**Understand what is virality and how it works**
					Read about top 10 viral marketing campaigns in India
					Write 3 reasons why people share content
					Attempt task 01 quiz
			2	Design 2 viral campaigns for your business	**Learn 5 types of common viral marketing strategies**
					Read 10 viral marketing ideas for your business
					Design 2 viral campaigns for your business
					Take feedback from people and finalize one campaign
					Set your campaign targets
					Attempt task 02 quiz
			3	Launch one viral campaign to increase customer reach	**Create your campaign launch video or poster**
					Create your campaign launch message
					Launch your campaign on your social media platform
					Launch your campaign in your WhatsApp community
					Attempt task 03 quiz
			4	Promote your campaign to make it viral	**Share your campaign in other groups and forums**
					Measure your campaign performance
					Learn how to improve your campaign
					Analyze your campaign and record final metrics
					Enter the summary of your campaign
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 19: BTL/Offline Marketing

BTL/Offline Marketing milestone focuses on helping users learn about BTL (below the line) or offline marketing and use it to reach out to local customers and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
19	Drive revenue through offline/BTL marketing	**Use offline activities to reach local customers and generate sales**	1	**Understand offline or BTL marketing**	**Watch a video on what is BTL marketing**
					Read about famous BTL marketing campaigns
					Write how you can use BTL marketing for your business
					Attempt task 01 quiz
			2	**Pick your offline marketing idea**	**Learn about common offline tactics for your business**
					Write 1 offline marketing idea you can execute
					Design your brand poster for offline marketing
					Create your offline marketing offer or pitch
					Practice your pitch with friends and take feedback
					Attempt task 02 quiz
			3	**Execute offline marketing in local market**	**Identify people or locations in local for offline marketing**
					Pitch to at least 10 real customers
					Collect contact details for WhatsApp Community invite
					Close at least one sale
					Write your offline marketing metrics
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 20: Collaboration and Affiliate Marketing

Collaboration and Affiliate Marketing milestone focuses on helping users learn about affiliate marketing and how to collaborate with individuals/businesses to reach more customers and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
20	Grow through collaboration and affiliation marketing	**Use partners and affiliates to reach new audiences and generate sales**	1	Understand affiliate marketing and collaboration	**Watch a video on what is affiliate marketing**
					Read about top collaboration or affiliate marketing campaigns
					Learn 10 common types of collaboration or affiliate marketing for your business
					Pick 3 types that can work for your business
					Attempt task 01 quiz
			2	Design your affiliation model	**Learn how to start an affiliation program**
					Decide your commission structure
					Write a pitch for partnership
					Attempt task 03 quiz
			3	Finalize one person or business for collaboration	**Learn how to find a right partner for collaboration**
					Create a list of 5 to 10 people or businesses for collaboration
					Send your partnership pitch to potential partners
					Write the name of one final partner
					Attempt task 03 quiz
			4	Execute the collaboration	**Explain how will the partner market your brand**
					Post the link or screenshot of successful collaboration
					Respond to new leads within 24 hours
					Close at least one sale
					Attempt task 04 quiz
			5	Measure your collaboration	**Write number of leads generated**
					Write number of sales closed and revenue generated
					Write what worked and how to improve collaboration
					Share your experience of doing this milestone

					Attempt task 05 quiz

Milestone 21: Advertising Marketing (Meta)

Advertising Marketing milestone focuses on helping users learn how to post a paid ad on Meta (Instagram and Facebook) promoting their business and reach to more users or generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
21	Run your first ad on Instagram	**Learn how to boost posts or run simple video ads to reach new viewers**	1	Setup your Meta Business Suite	**Watch a video on why to run ads on Meta**
					Learn different types of ads
					Read the guide on Meta Ad account setup
					Setup your Meta Ad account
					Attempt task 01 quiz
			2	Design your first paid ad	**Watch samples of good ad designs for your business**
					Finalize your ad objective
					Upload the final draft of your ad with final copy and creatives
					Attempt task 02 quiz
			3	Define your target audience and budget	**Watch a video on 'how to target the right people for ad'**
					Define your target audience
					Learn how to decide the right budget for your ad
					Decide your final budget
					Attempt task 03 quiz
			4	Launch your ad	**Learn how to create and launch your ad**
					Create your ad and review ad preview
					Upload the screenshot of launched ad
					Attempt task 04 quiz
			5	Manage incoming leads from ad	**Draft a message for incoming leads**
					Send draft message to leads within 24 hours
					Pitch your offer to leads and follow up
					Close at least one sale
					Attempt task 05 quiz
			6	Measure your ad performance	**Learn metrics to measure ad performance**
					Write money spent and leads or impressions
					Mention CPL or CPM
					Write revenue generated and number of sales closed
					Write what worked and how to improve ads in future
					Share your experience of doing this milestone

					Attempt task 06 quiz

Milestone 22: Psychological Marketing

Psychological Marketing milestone focuses on helping users identify psychological triggers like urgency, pricing, and offers, and use them to increase conversions and revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
22	Use Psychological Triggers to Increase Sales	**Learn how to use urgency, pricing, and offers to increase conversions and revenue**	1	Understand the psychological triggers	**Learn why people buy products**
					Share a story of one product you purchased because of a trigger
					Identify buying triggers for your business
					Attempt task 01 quiz
			2	Execute FOMO or urgency marketing	**Learn how to create a FOMO or urgency marketing campaign**
					Write how will you create FOMO or urgency for your customers
					Create one FOMO/urgency marketing campaign
					Launch your campaign on social media and community
					Attempt task 02 quiz
			3	Execute one offer or discount marketing campaign	**Learn how to create offer or discounting marketing campaigns**
					Write how will you create an offer/discount campaign
					Create one offer/discount campaign for your customers
					Launch your campaign on social media and community
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 23: Data-Driven Marketing

Data-Driven Marketing milestone focuses on helping users analyze the data of the last 10 milestones and run specific campaigns or ideas that resulted in lead generation or revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
23	**Use** Data-Driven Marketing to Grow Faster	**Analyze data of the last 10 milestones to identify top campaigns or ideas and decide what to continue, improve, or stop.**	1	Analyze your marketing data	**Learn how businesses make decisions using data**
					List 3 things that worked well and why
					List 3 things that didn't work well and why
					Attempt task 01 quiz
			2	Re-execute top performing campaign	**Re-execute top 1-2 campaigns for 1 week**
					Write how it helped generate leads or revenue
					Attempt task 02 quiz
			3	**Improve one low performing campaign and relaunch it**	**Pick one low performing campaign and write how to improve it**
					Improve the campaign and relaunch it
					Measure its performance and see if it was better
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 24: Closure and Next Step

The final milestone focuses on helping users reflect on their learnings and also create an action plan for the next few months to continue to scale and grow their business.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
24	Plan your next growth phase	**Document your 12 weeks of learning and create a 1 month plan to scale and grow your business**	1	Review your progress	**List all the ideas you executed**
					Write which milestone helped you the most and how
					Write which milestone helped you the least and why
					Write your key learnings from this semester
					Create a not-to-do list for your business
					Attempt task 01 quiz
			2	Create your 1 month marketing plan	**Learn how to create a 1 month marketing plan**
					Set your marketing goal
					Create and upload your 1 month plan to achieve this goal
					Share your experience of doing this milestone
					Attempt final semester quiz

Evaluation Criteria
The evaluation will be conducted by a committee consisting of the class mentor, nodal officer and the principal HOD or his/her nominee.

Evaluation Component	Description	Weightage
Weekly Task Completion	**Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc**	**60%**
Target Completion	Performance-based evaluation on hitting revenue or **Profit targets (e.g., generating ĺ10,000 revenue)**	**20%**
Final Project	**A comprehensive project depending the theme of the Semester**	**20%**

Evaluation Mechanism: The score generated by the app will be final.

Weekly Component:
Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	Duration	Description
Action Lab	**~4hrs**	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)
Learning Resources	**Self-paced**	- Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	**Self-paced**	- Quizzes & Reflection prompts

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	Understand. Create. Start.	í 10,000/-
2	Marketing Basics	Engage. Share. Grow.	í 40,000/-
3	Operations &Scale	Earn. Deliver. Expand.	í 80,000/-
4	Organic Growth	Attract. Retain. Build.	í 160,000/-
5	AI Automation & Finance mastery	Simplify. Track. Sustain	í 400,000/-

Semester 1: Setup & Launch
In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will earn to identify problems, shape simple business ideas, and test the mineral settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics
In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale
This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth
Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Suggested Readings:-

- Simon Sinek, Start with Why: How Great Leaders Inspire Everyone to Take Action, Portfolio/Penguin
- Eric Ries, The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses, Crown Business
- Jonah Berger, Contagious: How to Build Word of Mouth in the Digital Age, Simon & Schuster
- Phil Knight, Shoe Dog: A Memoir by the Creator of Nike, Scribner
- Jason Fried and David Heinemeier Hansson, Rework: Change the Way You Work Forever, Crown Business
- Héctor García and Francesc Miralles, Ikigai: The Japanese Secret to a Long and Happy Life, Penguin Books
- Tim Ferriss, Tools of Titans (Selected Chapters), Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, Zero to One: Notes on Startups, or How to Build the Future, Crown Business
- Anil Lamba, Romancing the Balance Sheet, Anil Lamba Publications
- The Better India/Your Story, Young Entrepreneurs Series (Collection of Articles) Real Indian stories Of youth starting businesses, snack able reads that show what's possible.

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Session: 2026-27

Semester-II

Drug Abuse and Ethical Education
VACD-2161

COURSE OUTCOMES

After completing the course, students will be able to:

- To analyze the physical, psychological and social consequences on individuals and develop strategy for prevention and management to promote healthy life style and community well being .

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Session: 2026-27

Semester-II

Drug Abuse and Ethical Education

Course Code: VACD-2161

Time: 3 Hrs	**Max Marks: 100**
Credits: L-T-P: 4-0-0	**Theory70**
Contact Hours: 4 Hours/Week	**CA: 30**

Instructions for the Paper Setter:

The question paper will consist of five Sections I, II, III and IV.
Section A: Compulsory Section: The examiner shall set 35 multiple Choice questions from unit IV and V. Each question shall carry 1 mark. The student will attempt 30 questions out of 35 multiple choice questions (30x1=30)

Section B, C, D: 2 questions will be set in I, II & III unit of the syllabus. The candidates will have to attempt 1 question from each section. Fourth question can be attempted from any unit . Each question shall carry 10 marks (10x4=40)

UNIT-I

Meaning of Drug Abuse: Meaning, Drug Use & Misuse, Drug Abuse and Addiction
Drug Abuse as a Social Problem: How society is affected?
Common Terms: Dependence, Tolerance and Withdrawal
Nature and Extent of Drug Abuse in India and Punjab
Reasons of Drug Abuse: Unemployment, Stress, Family Issues and Peer pressure

UNIT-II

Consequences of Drug Abuse on: Individual, Family and Society
Prevention of Drug abuse:
Role of family: Supervision, Support, Communication and Values
Role of School and Colleges: Counselling, Teacher as role-model and Awareness
Community Prevention: Youth Activities, Local Awareness and De-Stigma Approach

UNIT-III

Management of Drug Abuse

Medical management : medication for treatment and to withdrawal effects.
Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
Social Management: Family, Group therapy and Environmental Intervention.

UNIT-IV

Understanding the Self:

Character building : Self awareness; Self growth; Self Control; Self Discipline; Character and Destiny

Generation gap: Relation with peer group; siblings and elders

UNIT-V

Social Responsibility:

Opposite Sex Relations

Globalization and IT Boom- Advantages and Disadvantages

Suggested Readings:

1.Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.

2 Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.

3.Inciardi, J.A. 1981. *The Drug Crime Connection.* Beverly Hills: Sage Publications.

4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.

5.Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.

6.National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.

7.Sain, Bhim 1991, *Drug Addiction Alcoholism,* Smoking obscenity New Delhi: Mittal Publications.

8.Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab*: A Sociological Study. Amritsar: Guru Nanak Dev University.

9.Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.

10.Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation,*Cambridge University Press.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-III

Soft Skills and Communication
Course Code: FCOL-3101

CO1: develop effective interpersonal, leadership, communication, and group discussion skills.

CO2: be able to prepare job applications and resumes and communicate effectively through situational dialogues.

CO3: demonstrate effective body language, interview skills, and professional e-mail etiquette.

CO4: learn the use social media and video conferencing professionally and develop effective blog-writing skills.

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Session: 2026-27

Semester-III

Soft Skills and Communication
Course Code: FCOL-3101

L-T-P (Credits): 4-0-0 **Total Marks: 100**
Time: 3 Hours **Theory: 70**
CA: 30

Instructions for the Examiner:

The question paper will consist of four sections. The candidate will have to attempt five questions in all selecting one from each section and the fifth question from any of the four sections. Each question will carry 14 marks. Each question can be sub divided into two parts.

Unit-I

1. Interpersonal Skills
2. Leadership and Communication
3. Group Discussion

Unit-II

4. Job Application
5. Resume Writing
6. Situational Dialogues

Unit-III

7. Body Language: Non- Verbal Communication
8. Interview Skills
9. E- mail Etiquette

Unit-IV

10. Handling Social Media
11. Video Conferencing
12. Blog Writing

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Session: 2026-27

Semester-III

Company Law

Course Code: FCOL-3092

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of a company and its registration, and learn the mode to register and fill the documents online.

CO2: learn about MOA, AOA, prospectus, shares and related provisions

CO3: able to understand different types of share capital and related provisions, membership of company and have a clear conceptual understanding about the powers, duties and legal position of directors.

CO4: have in depth knowledge about company meetings and their winding up procedures and understand the role of NCLT, ROC, SEBI and special courts.

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Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-III

Company Law

Course Code: FCOL-3092

Time:3 Hours	**Max.Marks:100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Introduction: Company – Meaning and its Characteristics; Company vis-à-vis other Forms of Business; Lifting of Corporate Veil.

Kinds of Companies: Classification on the Basis of Incorporation; on the basis of Members -Private and public, Privileges of Private Company, Private and Public Company distinguished; on the basis of Liability; on the basis of Ownership - Government Company and Foreign Company; on the basis of control - Holding and Subsidiary Company; One-Person Company; Small Company and Dormant Company; Association Not for Profit; Illegal Association.

Formation of Company: Provisions applicable to Incorporation of Companies; Promoters –their Legal Position, Pre-Incorporation Contract; Effect of Certificate of Incorporation, Procedure for On-line Registration of a Company.

UNIT-II

Memorandum of Association: Nature and Content of Memorandum; Alteration of Memorandum; Doctrine of Ultra Vires.

Article of Association: Purpose and Content of Articles -Alteration of Articles – Doctrine of Constructive Notice and Indoor Management.

Prospectus: Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Contents, Registration; Deemed Prospectus; Statement in Lieu of Prospectus; Private Placement; Liabilities for Misstatement in Prospectus.

UNIT-III

Shares: Classes and Types of Shares; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Shares with Differential Voting Rights; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Allotment of Share and Issue of Share Certificates - General Principles regarding Allotment; Statutory Provisions regarding Allotment; Return of Allotment; Share Certificate; Forfeiture and Surrender of Shares; Transfer and Transmission of Shares.

Share Capital: Kinds of Share Capital; Alteration of Share Capital; Reduction of Capital; Buy-Back of Shares.

Membership in Company: Definition of member; Modes of acquiring membership; Who may become member? Rights of Members; Variation of Member's Rights; Liabilities of Members.

UNIT-IV

Company Management: Legal Position of Director; Independent Director; Women Director; Minimum and Maximum number of Directors; Maximum number of Directorships; Appointment of Directors; Obtaining Director Identification Number (DIN); Removal of Directors; Retirement of Directors; Resignation of Directors; Vacation of office of Directors; Powers of Directors.

Company Meetings: Kinds of Company Meetings, Requisites of Valid Meeting; Quorum; Proxy; Voting at General Meeting, Chairman; Motion; Resolutions; Registration of Resolutions and Agreements; Passing of resolutions by Postal Ballot/e-Voting; Adjournment; Minutes of the Meeting.

Winding up Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up.

Suggested Readings:

1. K. Aswathappa and G. Sudarsana Reddy, "Business Regulations", Himalaya Publishing House, 2015.
2. N. D. Kapoor, "Company Law", Sultan Chand & Sons, New Delhi, 2016.
3. MCKuchhalandVivekKuchhal,"BusinessLegislationforManagement",VikasPubishing House, 5th Edition, 2018.
4. S.N. Maheshwari and S. K Maheshwari , "Company Law", Himalaya Publishing House,2018.
5. Ashok K, Bagrial, "Company Law", Vikas Publications, 12th Edition, 2008.
6. S.M. Shah, "Company Law: Lectures", N.M. Tripathi Publishers, Bombay.
7. Avtar Singh, "Introduction to Company Law", Eastern Book Company,2016.

Note: Latest editions to be followed.

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester III
Elementary Statistics
Course Code: FCOL-3173

Course Outcome: On completion of this course, the students will be able to:

CO1: Develop an understanding of statistical concepts and analyse data using measures of central tendency.

CO2: Interpret statistical data through graphical methods such as frequency and cumulative frequency distributions, and apply measures of dispersion for data analysis.

CO3: Understand the axiomatic formulation/principles of modern probability theory and probability distributions.

CO4: Gain insight into the fundamental concepts of sampling and sampling distributions.

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester III
Elementary Statistics
Course Code: FCOL-3173

Time: 3 Hours **Max. Marks: 100**
L-T-P (Credits): 4-0-0 **Theory: 70**
CA: 30

Note: Instructions for the Paper–Setter:
Two questions, each carrying 14 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit- I

Introduction to Statistics: Meaning, Scales of Measurement, Types of Data and Variables, Population and Sample, Sampling Error and Bias, Applications of Statistics in Economics and Business.

Measures of Central Tendency: Application and Computation of Mean-Arithmetic, Geometric, Harmonic Mean; Median, Mode, Quartiles and Percentiles using Excel. Relationship between AM, GM and HM. Empirical Relationship between Mean, Median and Mode.

Unit- II

Data Tabulation and Visualization using Excel: Tabulating and Graphing Discrete, Categorical and Continuous data using Frequency distribution, Bar Chart, Pie Chart, Histogram, Frequency Polygon and Scatter Diagram.

Measuring Parameters of Dispersion using Excel: Range and Inter Quartile Range, Standard deviation, Variance, Coefficient of Variation, Skewness and Kurtosis.

Unit -III

Probability and Probability Distributions-Concepts and Rules, The Total Probability Rule and Bayes' Theorem, Random Variables and Discrete Probability Distributions, Binomial, Poisson and Normal Probability Distribution.

Unit -IV

Sampling and Sampling Distribution: Introduction, Random Sampling Methods, Non Random Sampling Methods, Central Limit Theorem, Sampling Distribution of proportion,
Sampling Distribution of Mean both when standard deviation is known and unknown.

Software Used: All practical problems will be solved through Excel.

Suggested readings:

1. Levin, Richard and David S. Rubin. "Statistics for Management", Prentice Hall of India, New Delhi, 8th Edition, 2019.
2. Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", Prentice– Hall of India, New Delhi,13th Edition, 2017.
3. Gupta C B, Gupta V, "An Introduction to Statistical Methods", Vikas Publications, 2004.
4. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "Business Statistics: A First Course", Pearson Education,7th edition, 2015.
5. Leekley, Robert M. "Applied Statistics for Business and Economics". Illinois Wesleyan University, Bloomington, Illinois, USA,

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)

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Session: 2026-27

Semester-III

Fundamentals of Insurance
Course Code: FCOL-3094

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: know about the concepts and classification of insurance.

CO2: acquire knowledge about IRDA Act 1999

CO3: have conceptual clarity of various insurance documents and role of insurance intermediaries CO4: understand the Emerging Trends and New Developments in Insurance Industry**.**

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Session: 2026-27

Semester-III

Fundamentals of Insurance
Course Code: FCOL-3094

Time:3 Hours **Max.Marks:100**
L-T-P **Theory: 70**
4-0-0 **CA: 30**

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Insurance: Introduction to Insurance, Purpose, Benefits and Principles of Insurance.

Insurance Industry in India: Evolution, Liberalization in Insurance Sector: Malhotra Committee Report and its status of Implementation.

Classification of Insurance: Life Insurance, Fire Insurance, Marine Insurance, Miscellaneous Insurance, Difference between Life, Fire and Marine Insurance

UNIT-II

Legislative Insurance Framework: Insurance Act, 1938; IRDA Act, 1999.

Saving and Investment Policies of Insurance: Whole life plans, Term Assurance plans, Endowment Assurance Plans

Insurance pricing: Computation of Premium, Rider premium, Bonuses, Surrender Value.

UNIT-III

Insurance Documents: Proposal forms, First Premium Receipt/ Renewal Premium Receipt, Policy Contract, Endorsements, Renewal Notice/Bonus Notices, Other Insurance Documents

Role of Insurance Intermediaries in Emerging Markets – Agency Regulations, Prerequisites, Training Procedures for Becoming an Agent, Remuneration and other Benefits, Agency Commission Structures, Functions of an Agent.

UNIT-IV

Concepts of Reinsurance and Bancassurance .

Emerging Trends and New Developments in Insurance Industry .

Insurance Market: Selling Process; Customer Services and Consumerism in Insurance.

Suggested Readings:

1. Kenneth Black Jr., Harold D. Skipper. Jr , "Life and Health Insurance", Pearson Education, 13th Edition.
2. Hargovind Dayal, "The fundamentals of insurance," Notion Press,2017.
3. MN Mishra and SB Mishra, "Insurance- Principles and Practices, "Sultan chand and sons, 22nd Edition,2016.
4. George R. and N. Michael, "Principles of Risk Management and Insurance," Pearson publications, 13th Edition, 2017.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)

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Session: 2026-27

Semester-III

Corporate Accounting

Course Code: FCOM-3095

Course Outcomes :

After the successful completion of this course, students will be able to

CO1: prepare accounts relating to share capital, forfeiture and its redemption

CO2: learn about accounting treatment of issue and redemption of debentures. They will acquire conceptual knowledge of SEBI guidelines for underwriting and learn to prepare final accounts of companies.

CO3: understand meaning and accounting treatment of amalgamation and liquidation.

CO4: get in-depth knowledge about financial statements to be prepared by banking companies and insurance companies in India

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Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-III

Corporate Accounting

Course Code: FCOM-3095

Time: 3 Hours **Max.Marks:100**

L-T-P **Theory: 50**

3-0-1 **Practical: 20**

CA: 30

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 10 marks.

Note: The Students are allowed to use [Non–Scientific] calculator.

UNIT-I

Share Capital- Issue and Forfeiture: Application of Shares, Allotment of shares, Over Subscription of Shares, Calls in Arrears and Calls in Advance, Forfeiture of Shares, Surrender of Shares, Reissue of Forfeited shares, Pro rata Allotment.

Redeemable Preference Shares: Accounting Procedure.

UNIT-II

Debentures: Meaning, Types, Issue of Debenture, Redemption of Debentures.

Underwriting: Types and Accounting Treatment .

Final Accounts of Companies: Form and Content of Profit and Loss Account and Balance Sheet, Divisible Profits, Transfer to Reserves, Dividends, Provision for Taxation.

UNIT-III

Accounting for Mergers and Amalgamation: Amalgamation: Types. Amalgamation and External Reconstruction (Nature of purchase, nature of merger), Accounting in the books of Transferee Company and transferor company .

Liquidation of Companies: Statement of affairs and deficiency account.

UNIT-IV

Accounts of Banking Companies: Profit &Loss account (Given in form B) & Balance sheet (Given in form A).

Accounts of Insurance Companies: Financial statements of Life Insurance and General insurance business (Revenue account, profit & loss account and balance sheet).

Practical

The students are required to prepare a project file where they will analyze the financial statements of banking and insurance companies in India. Viva voce on the basis of project file and course syllabus will be conducted by external examiner.

Division of marks: **Project File 10 marks** **Viva Voce 10 marks**

Suggested Readings:

1. Shukla , M.C.,Grewal,T.S.,andGupta,S.C.:CorporateAccounting,S.Chand&Co.,New Delhi, 2019.
2. Sehgal, A. and Sehgal, D. :Advanced Accounting, Volume II, Taxmann Publications Pvt. Ltd., New Delhi, 2016.
3. Jain, S.P. and Narang, K. L. : Advanced Accountancy: Corporate Accounting, Kalyani Publishers, New Delhi, 2014.
4. Maheshwari, S.N. and Maheshwari, S.K. : Corporate Accounting, Vikas Publishing House, New Delhi, 2017.
5. Goyal, V.K.: Corporate Accounting, Excel Books, NewDelhi,2012.
6. Gupta, N. and Sharma, C.: Corporate Accounting, Ane Books Pvt. Ltd.,2nd Edition, 2012.

Note: Latest edition of text books to be used.

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester III
Workshop on Data Analysis through Statistical Softwares
Course Code: FCOL-3170

Course Outcome: On completion of this course, the students will be able to:

CO1: Realizing the importance of complex data analysis challenges and growing need of exports to handle the complexities.
CO2: The course is designed to provide hands on training of the widely popular open source Software(s).
CO3: The course will get the students familiar to the ten tools for visualization and analysis in statistical software to prepare them for the data driven world.
CO4: With thorough understanding of the concepts and practical knowledge of statistical software, the student will grow to be confident data analysts.

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester III
Workshop on Data Analysis through Statistical Softwares
Course Code: FCOL-3170

Time: 3 Hours **Max. Marks: 50**
L-T-P (Credits): 2-0-0 **Theory: 35**
CA: 15

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Units (I-IV). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each unit. The fifth question may be attempted from any unit.

Unit-I

Nature and Type of data: Nominal, Ordinal and Cardinal.
Data Editing and Data Transformation.

Unit-II

Measures of Central Tendency: Mean, Trimmed Mean, Median, Mode.

Unit-III

Measures of Variation: Range, Standard deviation, Variance, coefficient of variation, quartiles, percentiles, deciles. Measures of Skewness and Kurtosis

Unit-IV

Creation and interpretation of Histogram: Box plot, Bar chart, Violin, Q-Q plots, Density, Scatter plot, Pareto Chart.

A project which covers the learning from above mentioned concepts in various unit will be carried out by the student taking data from the annual report of a company/ Government publications along with interpretations and will be submitted to the subject teacher for evaluation

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester III
Environmental Studies
Course Code: VACE-3221

COURSE OUTCOMES:

After passing this course, students will be able to:

- CO1. Understand the concept and need of environmental education and role of an individual in conservation of natural resources.
- CO2. Learn about role of major Eco system and their conservation and Develop desirable attitude, value and respect for protection of Biodiversity.
- CO3. Learn about the control measure of pollution and solid waste management and climate change and global warming.
- CO4. Knowledge regarding welfare programmes and Human rights and understand the role of different agencies in the protection of environment

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester III

Environmental Studies
Course Code: VACE-3221
(Theory)

Time: 3 Hrs. **Max. Marks: 50**
Credit: 2-0-0 **Theory: 35**
CA: 15

Instructions for the Paper Setter:
Eight questions of equal marks (7 marks) are to be set, two in each out of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Unit I

1. **The multidisciplinary nature of environmental studies**
   - Definition, scope and importance, Need for public awareness

2. **Natural resources and associated problems.**

(a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

(b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

(c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

(d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

(e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.

(f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit II

3. Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

4. Biodiversity and its conservation

- Introduction – Definition: genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values
- Biodiversity at global, national and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts
- Endangered and endemic species of India
- Conservation of biodiversity: *In-situ* and *Ex-situ* conservation of biodiversity

Unit III

5. Environmental Pollution

- Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution , Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides

6. Social Issues and the Environment

- From unsustainable to sustainable development
- Urban problems and related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.

- Wasteland reclamation
- Consumerism and waste products
- Public awareness

Unit IV

7. Human Population and the Environment

- Population growth, variation among nations
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights
- Value Education
- HIV / AIDS
- Women and Child Welfare
- Role of Artificial Intelligence in Environment and Human Health

8. Introduction to Environmental Laws, Environmental Audit and Impact Assessment

- Constitutional provisions- Article 48A
- Article 51A(g) and other derived environmental rights
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Environmental risk assessment Pollution control and management
- Waste Management- Concept of 3R (Reduce, Recycle and Reuse)
- Ecolabeling /Ecomark scheme

References:

1. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
2. Down to Earth, Centre for Science and Environment, New Delhi.
3. Heywood, V.H. & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge House, Delhi.
4. Joseph, K. & Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
5. Kaushik, A. & Kaushik, C.P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
6. Rajagopalan, R. 2011. Environmental Studies from Crisis to Cure. Oxford University Press, New Delhi.
7. Sharma, J. P., Sharma. N.K. & Yadav, N.S. 2005. Comprehensive Environmental Studies, Laxmi Publications, New Delhi.
8. Sharma, P. D. 2009. Ecology and Environment, Rastogi Publications, Meerut.
9. State of India's Environment 2018 by Centre for Sciences and Environment, New Delhi
10. Subramanian, V. 2002. A Text Book in Environmental Sciences, Narosa Publishing House, New Delhi.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-IV

Cost Accounting

Course Code: FCOL-4091

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Describe how cost accounting issued for decision making and performance evaluation, basic concepts of cost, Prepare cost sheet.

CO2: Demonstrate how material, labour and overhead costs are determined.

CO3: Prepare a budget and use budgetary control and other costing methods unit costing, job, batch, process costing.

CO4: Assess how cost –volume –profits are related and use CVP analysis as a planning and decision-making tool, use other techniques like standard costing and marginal costing for performance evaluation and cost control.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System(CBCEGS)

Session: 2026-27

Semester-IV

Cost Accounting

Course Code: FCOL-4091

Time: 3Hours **Max.Marks:100**
L-T-P **Theory: 70**
4-0-0 **CA: 30**

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Introduction to Cost Accounting: Meaning, Features, Need, Scope, Advantages and Disadvantages of cost accounting, Cost Accounting Vs Financial Accounting.
Cost Concepts: Elements of Cost and Cost Classification.
Unit Costing: Meaning and Features, Cost Sheet-Features, Advantages and Preparation.

UNIT-II

Materials: Classification of material, Inventory control- objectives, techniques-ABC technique, Stock levels, EOQ, Purchase of material. Storekeeping-objectives, store organization, codification of materials, store records, inventory systems, Material Losses, Methods of pricing material issues-FIFO, LIFO and Weighted Average Method.
Labour: Direct and Indirect Labor, Labour Turnover, Time keeping, Time booking, Payroll Department, Overtime, Idle time, Fringe benefits.
Overheads: Meaning of overheads, Classifications of overheads-according to functions, elements and variability.

UNIT-III

Job and Batch Costing: Meaning and features.
Contract Costing: Meaning, Features and Costing Procedure.
Process Costing: Meaning, features and Ascertainment of Process Cost (including inter-process profits).

UNIT-IV

Budgetary Control: Meaning, Objectives, advantages and limitations, classification of budgets, preparation of cash budget and flexible budget. Concept of Zero base budgeting.
Marginal Costing: Concept of Marginal Cost, Cost–Volume Profit Analysis, Tools and Techniques of marginal costing, Advantages and limitations of marginal costing, Practical Applications of Marginal Costing.
Standard Costing: Meaning and applicability, advantages and limitations of standard costing, Variance analysis: Meaning, Calculation of Material and Labour Variances.

Suggested Readings:

1. Lall, B.M .and Jain, I.C.: Cost Accounting: Principles and Practice, Prentice Hall, Delhi, 1st edition, 2010.
2. Khan, M.Y. and Jain, P.K.: Cost Accounting, Tata McGraw-Hill, 2nd edition, 2000.
3. Jawahar Lal and Srivastava: Cost Accounting, Tata McGraw-Hill Publishing Co., New Delhi, 5th edition, 2013.
4. Horngren, C. T. ,Datar, S.M., Foster, G.M., Rajan, M.V. and Ittner, C.D.: Cost Accounting, Pearson, Delhi, 13th edition, 2009.
5. Drury , Colin: Management and Cost Accounting, Thomson Learning,7th edition,2007.
6. Saxena and Vashist: Cost Accounting, Sultan Chand & Sons, 2011.
7. Singh, M., Chauhan, M. and Dev, K.:Cost Accounting, Himalaya Publishing House Pvt. Ltd., New Delhi, 2009.
8. Singh, M. and Chauhan, M.: Cost Management, Himalaya Publishing House Pvt. Ltd., New Delhi, 2020.

Note: Latest edition of text books to be used.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-IV

Goods and Services Tax

Course Code: FCOL-4092

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: know about the various concepts of Goods and Services Tax.

CO2: understand the concepts of supply and ITC under GST law

CO3: prepare Credit Note and Debit Note and know the procedure of payment of Tax under GST

CO4: learn about the facilities available at GST portal and role of GST Suvidha Providers

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-IV

Goods and Services Tax

Course Code: FCOL-4092

Time: 3Hours **Max.Marks:100**
L-T-P **Theory: 70**
4-0-0 **CA: 30**

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST, Levy and collection.
Exemption from GST: Introduction, Composition Scheme and Remission of Tax.
Registration: Introduction, Registration Procedure, Special Persons, Amendments/Cancellation.

UNIT-II

Supply: Concepts including Composite Supply, Mixed Supply, Interstate Supply, Intra-State Supply in territorial waters, Place and Time of supply, Valuation of Supply
Input Tax Credit: Introduction, Tax Invoice Credit & Debit Notes.

UNIT-III

Tax Invoice: Credit & Debit notes, E-Waybill.
Computation of GST Liability and Payment including time, Method of making payment, Challan generation, CPIN, TDS &TCS, Reverse charge.

UNIT-IV

Returns: , GSTR1, GSTR 2A and 2B , GSTR 3B, GSTR4
GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices.

Suggested Readings:

1. Taxman, "Taxman's GST Manual 2017", Taxman, Publications (P)Ltd.
2. Datey V.S., "Taxman's GST Ready Reckoner "Taxman, Publications (P) Ltd, 11th edition,2019.
3. Gupta S.S., "GST-How to meet your obligations 2017", Taxman, Publications (P) Ltd, 2nd edition 2017.
4. www.cbec.gov.in

Note: Latest editions to be followed.

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester IV
Business Economics
Course Code: FCOL-4173

Course Outcome: On completion of this course, the students will be able to:

CO1: Gain a comprehensive understanding of managerial economics and its application in business decision-making, with a focus on the concepts of demand, supply, and their influence on price determination.

CO2: Explore consumer behavior theories and analyze the relationship between production processes and cost structures.

CO3: Acquire knowledge of macroeconomic principles, including the circular flow of income and various methods used to estimate national income.

CO4: Study the consumption function, understand the nature and phases of business cycles, and examine the causes of inflation along with possible remedial measures.

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester IV
Business Economics
Course Code: FCOL-4173

Time: 3 Hours **Max. Marks: 100**
L-T-P (Credits): 4-0-0 **Theory: 70**
CA: 30

Note: Instructions for the Paper–Setter:
Two questions, each carrying 14 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit- I

Introduction to Managerial Economics: Meaning, Features and Significance of Managerial Economics, Scope of Managerial Economics.
Fundamental Concepts used in Business Decisions: The Opportunity Cost and Decision Rule, Marginal Principle and Decision Rule, Incremental Principle and Decision Rule, Contribution Analysis, Equi-Marginal Principle, Time Perspective in Business Decisions.
Basics of Demand and Supply: Demand, Law of Demand, Supply, Law of Supply; The Market Mechanism, Changes in Market Equilibrium, Elasticity of Demand and Supply.

Unit- II

Theory of Consumer Behaviour: Cardinal Approach to Consumer Equilibrium, Measurement of Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Ordinal Approach to Consumer Equilibrium; Indifference Curves, Indifference Maps, Properties of Indifference Curves, Marginal Rate of Technical Substitution, Budget Constraints: The Budget Line, Effects of Changes in Income and Prices on Budget Line, Income, Substitution and Price Effects.
Production: The Production Function, Short Run vs. Long Run, Production with One Variable Input, Production with Two Variable Inputs: Meaning, Types and Properties of Isoquants, Isoquant Map, Ridge Lines, Input Prices and Cost Line, Optimal Combination of Inputs, Expansion Path, Returns to Scale.
Cost: Types of Cost, Short-run and Long-run Cost Curves, Modern Theory of Cost, Economies and Diseconomies of Scale.

Unit- III

Macroeconomics for Business Decisions: Meaning and Nature of Macroeconomics, Importance of Macroeconomics, Origin and Growth of Macroeconomics.
Circular Flow Model of Economy: Circular Flows in Simple Economy Model, Circular Flows of Product and Money in Three Sector Economy, Circular Flows in Four Sector Model.
National Income: Definition of National Income, Measures of National Income, Methods of Measuring National Income, Problems in Measurement of National Income.

Unit- IV

Consumption Function: Meaning of Consumption Function, Determinants and Measures to Raise Propensity to Consume, Keynes Psychological Law of Consumption - Meaning, Properties and Implications.
Inflation: Meaning of Inflation, Methods of Measuring Inflation, Types – Demand Pull Inflation and Cost Push Inflation, Causes, Effects and Control of Inflation.
Business Cycles: Phases of Business Cycles, Features of Business Cycles, Theories of Business Cycles.

Suggested Readings:

1. Koutsoyiannis, A, Modern Micro Economics, Palgrave Macmillan Publishers, New Delhi, 2nd edition, 2003.
2. Thomas Christopher R., and Maurice S. Charles, Managerial Economics - Concepts and Applications, 8th Edition, Tata McGraw Hills, 2005.
3. Mehta, PL, Managerial Economics–Analysis, Problems and Cases, Sultan Chand & Sons, Delhi, 20th edition, 2016.
4. Peterson and Lewis, Managerial Economics, 4th Edition, Prentice Hall of India Pvt. Ltd. New Delhi, 2005.
5. Shapiro, Macro Economics, Galgotia Publications, 5thedition, 2013.
6. Ahuja, H.L, Advanced Economic Theory, Microeconomic Analysis, S. Chand & Co. Ltd, New Delhi, 21st edition, 2018.
7. Gupta, G.S, Managerial Economics, Tata McGraw Hill, 2nd edition, 2011.

Note: Latest edition of textbooks to be used.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV
Session: 2026-27

Indian Stock Market

Course Code: FCOL-4094

Course Outcomes:

After the successful completion of this course, students will be able to–

CO1. Understand the basic concepts of Stock market.

CO2 To gain knowledge about stock trading.

CO3. Locate different investment alternatives in Indian Stock Market and gain by wisely investing in the same.

CO4. Learn the importance of Mutual Funds.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-IV

Session: 2026-27
Indian Stock Market
Course Code: FCOL-4094

Time: 3Hours **Max.Marks:100**
L-T-P **Theory: 70**
4-0-0 **CA: 30**

Instruction for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Stock Market: Meaning, Functions, Evolution, Features of Primary Market and Secondary Market (NSE& BSE)
Stock Exchange Indexes: Concept, Purpose, Methodology, Nifty 50 and Sensex.

Stock Trading: Order types and Margins, Costs involved in Trading.

UNIT-II

Clearing and Settlement : Process at National Stock Exchange (NSE).

Stock Market Instruments: Bonds, Debentures, Shares, Mutual Funds, Commodities, ADRs, GDRs.

UNIT-III

Derivatives: Forward, Future, Call and Put Options

Stock Market Participants: Investors, Banks, Depositories and Depository Participants, SEBI, Brokers, Sub-brokers, Foreign Institutional Investors (FIIs), Portfolio Managers, Custodians, Share Transfer Agents, Merchant Bankers, Underwriters, Credit Rating Agencies.

UNIT-IV

Investment Philosophies: Concept, Purpose, Types, developing a Philosophy,
Risk: Concept, Types, Measuring Risk.

Mutual Funds: Meaning, Advantages, Structure and Classification

Suggested Readings:

1. Sharpe, William F., Alexander, Gordon J. ,and Bailey, Jeffrey V.: Investments, Prentice Hall of India, New Delhi, 6th Edition, 2007.
2. Leeds, Sanford, Reilly, Frank, and Brown, Keith: Investment Analysis and Portfolio Management, Cengage Learning Custom Publishing, 11th Edition, 2018.
3. Brealey, Richard, Myers, Steward, Allen, Franklin, and Mohanty, Pitabas: Principles of Corporate Finance, McGraw-Hill, 12th Edition.
4. Avadhani, V. A.: Investment Management, Himalaya PublishingHouse,8thEdition,2019.
5. Financial Markets –Basic Module (NCFM)
6. Securities Market–Basic Module (NCFM)
7. Capital Market Dealers Module (NCFM)
8. Website: www.nseindia.com

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-IV
Session: 2026-27
Entrepreneurship Development
Course Code: FCOL-4090

Course Outcomes:

After the successful completion of this course, students will be able to–

CO1. Gain the Knowledge of key entrepreneurship concepts in an integrated manner.

CO2. Insight of understanding of entrepreneurship leadership and gain knowledge about various EDPs

CO3. Understand potential of Small Scale Business with trends and opportunities.

CO4.Knowledge about Finance Management in Business and Expansion of Capital

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-IV

Session: 2026-27

Entrepreneurship Development

Course Code: FCOL-4090

Time: 3Hours **Max.Marks:100**
L-T-P **Theory: 70**
4-0-0 **CA: 30**

Instruction for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts(not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Entrepreneurship: Concept, Types, Characteristics, Classification, Nature and Functions, Entrepreneurship and its role in Economic Development.

Entrepreneur: Definition &Traits, Concept and Need of Intrapreneurship, Ethics and Social Responsibility of an Entrepreneur.

UNIT-II

Entrepreneur Leadership: Risk taking, Decision Making and Business Planning, Innovation and Entrepreneurship, Entrepreneurial Behaviour and Motivation.

Entrepreneurial Development Programmes : Their Relevance and Achievements, Role of Government in organising such Programmes.

UNIT-III

Small Business as a Seed Bed of Entrepreneurship: Concept of Business Venture , Micro ,Small and Medium Enterprises, Process of setting up of an Enterprise: Initial Strategic Planning, Product and Marketing Scope, Legal and Tax Consideration, Risk analysis and Financial Considerations.

Lead Generation using AI

- Identify potential customers.
- Create automated lead scoring models.

Predictive Sales Analytics

- Analyze historical sales data.
- Forecast future sales using AI tools.

Entrepreneurial Support System: SIDBI, NIDC, NSIC, EDI Ahmadabad, NABARD, SFC's, NIMSME.

UNIT-IV

Finance Management in Current Operations and Expansion of Capital: Role of Small Business in the National Economy, National Policies for Small Business Development, Government and Non-Governmental Assistance. Contribution of Commercial Banks in Promoting and Servicing Small Business , Small Business and Modern Technology.

Suggested Readings:

1. Hisrich, Robert D.and Peters, Michael P. :Entrepreneurship, Tata McGraw- Hill, Delhi, 8th Edition, 2014.
2. Chandra, Prasanna: Projects: Preparation, Appraisal, Budgeting and Implementation, Tata McGraw-Hill, New Delhi, 8th Edition, 2017.
3. Van Voorthis, Kenneth R.: Entrepreneurship and Small Business Management,1 979.
4. Scholl hammer, Hans and Kuriloff, Arthur H.: Entrepreneurship and Small Business Management, 1988.
5. Dhar, P.N. and Lydall,H.F.:TheRoleofSmallEnterprisesinIndianEconomicDevelopment,2011.
6. Charantimath, Poornima M.:Entrepreneurship Development and Small Business Enterprises, Pearson Education, Delhi.
7. Hall, B. Pricke and Brahamson, Royce L.: Small Business Management, 2018.
8. Shiva and Singh, M.: Entrepreneurship and Small Business, Himalaya Publishing House Pvt. Ltd., New Delhi, 2019.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-IV
Session: 2026-27
Workshop On Stock Market
Course Code: FCOP-4090

Course Outcomes:

After the successful completion of this course, students will be able to–

C**O1:** Understand the basic concepts and differences between investment, gambling, speculation, and trading.

CO2: Identify and compare different investment options like shares, debentures, and savings schemes.

CO3: Explain the functioning of stock exchanges, depositories, and DEMAT accounts.

CO4: Apply basic analysis tools to interpret market new sand perform stock trading activities.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-IV
Session: 2026-27
Workshop On Stock Market
Course Code: FCOP-4090

Max. Marks: 50

L-T-P **Practical: 35**
0 -0 -2 **CA: 15**

- Investment Foundation: Investment- Meaning, Objectives, Characteristics, Gambling, Speculation & Trading.
- Investment Alternatives: Bank Deposits, Post Office Saving Schemes, Equity Shares, Preference Shares, Debentures.
- Exchanges in India: NSE, BSE, MCX – Organization & Management.
- Depositories: Introduction, Role, Importance, Dematerialization.
- DEMAT Account: Account Opening Formalities, Expenses.
- Orders & Margins: All types.
- Security Analysis: Introduction to Fundamental analysis and Technical analysis.
- Understanding Business News Channels
- Trading at Stock Exchange: Live on line trading, Clearing & settlement, Contract Note & Trading Costs.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session:2026-27

Management Accounting

Course Code: FCOL-5091

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques and reporting.

CO2: demonstrate mastery of cash flow, fund flow and application of ration analysis.

CO3: understand the elements of managerial decision making, including planning, directing and controlling of activities in the business environment.

CO4: understand the concept of Activity based costing, responsibility costing and transfer pricing

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session: 2026-27

Management Accounting

Course Code: FCOL-5091

Time: 3 Hours **Max.Marks:100**

L-T-P **Theory:70**

4-0-0 **CA:30**

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks

UNIT-I

Management Accounting: Nature and Scope, Difference between Cost Accounting, Financial Accounting and Management Accounting, Recent Trends in Management Reporting.

Responsibility Accounting: Concept, Significance, Responsibility centers.

UNIT-II

Analysis and Interpretation of Financial Statement: Meaning, Types and Methods of Financial Analysis, Comparative statements, Trend Analysis, Common Size Statements.

Ratio Analysis: Meaning, Computation of liquidity, turnover, leverage, profitability and market based ratios.

UNIT-III

Fund Flow Statements: Meaning and Concept of Fund, Flow of Fund, Preparation of Fund Flow statements, Uses and Significance.

Cash Flow Statement: Difference between Fund Flow Statement and Cash Flow Statements, Preparation of Cash Flow Statements as per AS–3 Norms.

UNIT-IV

Managerial Decision making with the help of C.V.P. Analysis, Fixation of Selling Price, Exploring new markets, Make or Buy, Key factor, Product Mix, Operate or Shutdown.

Transfer Pricing: Meaning & Methods.

Suggested Readings:

1. Maheswari,S.N.,"PrinciplesofManagementAccounting,",SultanChand&Sons,New Delhi,18th Edition,2018.
2. Vashisht,C.D.andSexana,V.K.,"AdvancedManagementAccounting",SultanChand,&Sons,NewDelhi ,2015.
3. J.Madegowda.,"Advanced Management Accounting",Himalaya Publishing House NewDelhi2nd Edition,2017.
4. Pillai,R.S.N.andBagavathi,V.,"ManagementAccounting",S.Chand&Co.Pvt.Ltd.,NewDelhi,2015
5. Sharma,R.K.andGupta,S.K.," Management Accounting: Principles and Practices", KalyaniPublishersLtd.,NewDelhi,10th Edition,2014.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session:2026-27

Income Tax Law and Practice

Course Code: FCOL-5092

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Get awareness about provisions of direct tax with regard to IT Act, 1961.

CO2: Have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income-Salaries and Business or Profession

CO3: Understand the computation of income under House Property, Capital Gains and Other Sources for Assessment of Income.

CO4: Compute tax liability of assesse.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session:2026-27

Income Tax Law and Practice

Course Code: FCOL-5092

Time: 3 Hours **Max.Marks:100**

L-T-P **Theory:70**

4-0-0 **CA:30**

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks

UNIT-I

Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income, Residential status and Tax Liability of assesses.

UNIT-II

Heads of Income: Computation of Income from Salary, Computation of income from profits and gains from Business and Profession.

UNIT-III

Computation of **Income from House Property**

Income from **capital gains and deductions under this head;** Exempted Capital gains

Income from other sources

UNIT-IV

Computation of Gross Total Income and Total Income; Deductions from the Gross Total Income of individuals; Tax Deduction at Source and Advance Payment of Tax.

Suggested Readings:

1. Singhania, V.K., "Direct Taxes," Taxmann Publications, New Delhi, 2020.
2. Dr. R. K. Jain, "Income Tax Laws and Practice," SBPD Publications, 25th edition, 2020-21.
3. Dr. H.C. Mehrotra, Dr. S.P. Goyal, "Taxation Law &Accounts ," Sahitya Bhawan Publications, 61stedition, 2020-21.
4. Lal, B.B. and Vashisht, N., "Direct Taxes," Pearson Education, New Delhi, ", 2020
5. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice," Kalyani Publications, New Delhi, 2020.

Note: Latest editions to be followed

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session:2026-27

Operations Research

Course Code: FCOL-5093

Course Outcomes:

After successful completion of this course, students will be able to:

CO1: Have conceptual understanding of Operations Research, LPP and their practical relevance.

CO2: Have comprehensive understanding of various quantitative techniques like Assignment, Transportation, etc.

CO3: Understand various quantitative techniques like Sequencing Models, Game Theory and their usage in various competitive situations.

CO4: Understand the usage of PERT, CPM and Queue Models in solving the complex problems which are beyond the control of Management

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session:2026-27

Operations Research

Course Code: FCOL-5093

Time: 3 Hours **Max.Marks:100**
L-T-P **Theory:70**
4-0-0 **CA:30**

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections(A-D).
Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

UNIT-I

Operations Research –Definition, Characteristics, Importance and Limitations.

Linear Programming – Introduction, Applications, Formulation of Linear Programming Problem, General Linear Programming Problem, Solution of L.P.P.: Graphical Method, Theory of Simplex method, Big–MMethod.

UNIT-II

Transportation Model – Assumptions, Formulation and Solution of transportation Models: Initial Solution Methods: North West Corner Method, Least Cost Entry Method, VAM, Optimum Solution Methods: MODI method.

Assignment Model -Definition, Applications, Hungarian Method for solution of Assignment Problems.

UNIT-III

Game Theory – Theory of Games, Meaning, Assumptions, Characteristics of Games, Limitations, Rules – Pure Strategy Methods for solving games: Saddle point, Dominance method, Mixed Strategies (2x2Games, graphic method,2xnGames ormx2Games).
Sequencing Models - Meaning, Assumptions, Characteristics, Limitations, Methods for solving sequencing problems: processing n jobs through two machines, processing jobs through three machines.

UNIT-IV

Queuing Models – Introduction, Elements, Operating characteristics, Assumptions, Applications, Waiting Time and Idle Time Costs, Single Channel Models : Poisson arrivals with Exponential Service Times.

Net Work Analysis in Project Planning-Project planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises.

Suggested Readings:

1. Natarajan,A.M.andBalasubramanie,P.,'OperationsResearch',2nd Edition,2014,PearsonEducationNewDelhi.
2. Sharma, J.K., 'Quantitative Techniques for Managerial Decisions', 2007,Macmillan Publishers India,New Delhi.
3. Vohra,N.D.,'QuantitativeTechniquesinManagement',2007,TataMcGrawHill,NewDelhi.
4. Kapoor, V.K., 'Operations Research Techniques for Management', 9th Edition, 2014SultanChand&Sons,New Delhi.
5. Swaroop,K.,Gupta,P.K.andManmohan,'OperationsResearch',18th Edition,2013,SultanChand &Sons,NewDelhi.
6. Gupta,P.K.andHira,D.S.,'OperationsResearch',2009,Sultan.Chand&Co.,NewDelhi.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session:2026-27

Financial Management

Course Code: FCOL-5094

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand both the theoretical and practical role of financial management in business organisations and learn how to value securities.

CO2: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO3: analyse the financial requirements of a business and decide its capital structure and understand the concept of dividend.

CO4: manage cash and working capital requirements of the business organisations effectively.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session:2026-27

Financial Management

Course Code: FCOL-5094

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks

UNIT-I

Introduction to financial Management: Meaning, Nature, and Scope of Financial Management. Objectives of Financial Management: Profit Maximization vis-à-vis Wealth Maximization. Relationship of Financial Management with related disciplines.

Time value of money: Discounting and Compounding Techniques.

UNIT-II

Investment Decisions: Introduction, Importance and Types of Capital budgeting decisions, Capital Budgeting Process, Estimation of Project Cash Flows, Capital budgeting Techniques: Payback Period Method, Discounted pay-back period Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR),Profitability Index, Net Terminal Value.

Financing Decisions: Cost of Capital and Financing Decision: Sources of long-term Financing Estimation of Components of Cost of Capital. Methods for Calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC)and Marginal Cost of Capital.

UNIT-III

Capital structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) and Determinants of Capital Structure.

Dividend Decisions: Types of Dividends, Factors Affecting Dividend Decisions, Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation.

UNIT-IV

Working Capital Decisions: Concepts of Working Capital, Importance of Adequate Working Capital, Dangers of Inadequate Working Capital, Risk-Return Trade Off, Sources of Short-Term Finance, Factors determining Working Capital Requirement, Working Capital Estimation.

Cash Management: Meaning and its Models.
Inventory Management: Meaning, Techniques of Inventory Management

Suggested Readings:

1. JamesC.VanHorneandSanjayDhamija,"FinancialManagementandPolicy",Pearson Education,12th edition,2011.
2. LevyH.andM.Sarnat,"PrinciplesofFinancialManagement "PearsonEducation,1988.
3. BrighamandHouston,"FundamentalsofFinancialManagement,"CengageLearning,15th edition,2019.
4. KhanandJain,"BasicFinancialManagement",McGrawHillEducation,3rd edition,2017.
5. PrasannaChandra,"FundamentalsofFinancialManagement",McGrawHillEducation,6th edition,2017.
6. Singh,J.K.,"FinancialManagement-textandProblems,"DhanpatRaiandCompany,Delhi, 2006.
7. Rustagi,R.P.,"FundamentalsofFinancialManagement",TaxmannPublicationPvt.Ltd.,14th edition,2019.
8. Pandey,I.M,"FinancialManagement".VikasPublications,11th edition,2015.
9. BhabatoshBanerjee,"FundamentalsofFinancialManagement",PHILearning,2nd edition,2015.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session:2026-27

Auditing Principles and Practices

Course Code: FCOL-5095

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: gain knowledge for doing various audits.

CO2: to understand how to Audit the financial statements of various business undertakings

CO3: familiarize the students with recent trends in auditing.

CO4: understand the preparation of basic Auditors report.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –V

Session:2026-27

Auditing Principles and Practices

Course Code: FCOL-5095

Time: 3 Hours **Max.Marks:100**
L-T-P **Theory:70**
4-0-0 **CA:30**

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

UNIT-I

Introduction: Definition of Auditing, Objects of Auditing: Main object of an Audit, Subsidiary Objects. Detection of Errors, Auditor is a Watchdog and not a Blood Hound (Duties of an auditor, Qualities of an auditor, Scope of Auditing, Basic Principles Governing an Audit, advantages and limitations of Audit.

Classification of Audits: Basis of Classification, Scope, Government audit, Commercial Audit, Internal Audit, Independent Audit, Statutory Audit, Continuous Audit, Periodical Audit, Balance Sheet Audit, Performance Audit, Propriety Audit, Occasional Audit, Standard Audit, Interim-Audit.

UNIT-II

Internal Control, Internal Check and Internal Audit: Internal Check defined, Objectives, need, Elements, Principles, Limitations, Scope, Internal Control and Auditor.

Internal check: Definition, Characteristics/Principles, Advantages, Disadvantages, Internal check and Auditor.

Internal Audit: Need, definitions, objectives. Internal check vs Internal Audit. How far External Auditor can rely on Internal Auditor? Or degree of reliance or Mutual relationship between Internal Auditor and Statutory Auditor. Scope of Internal Auditor.

Vouching: Meaning, Objectives, Importance, Vouching and Routine Checking. Vouchers, types of Vouchers, Vouching of Cash Transactions, Vouching of Trading Transactions, Verification and Valuation of Assets & Liabilities. Distinction between Vouching, Verification and valuation.

UNIT-III

Company auditor: Appointment, Remuneration Rights and Duties of an Auditor. Qualifications and dis-qualifications. Removal of Auditor and Auditor's lien. Liabilities of an Auditor

Auditors Report: importance, Audit Report of Limited Companies, Elements, Features, Kinds, Audit Report and Audit Certificate

UNIT-IV

Cost Audit: Meaning, Objectives, Advantages, Qualification, Appointment, Disqualification, Removal, Remuneration of Cost Auditor, Procedure of Cost Audit, Cost Audit Report.

Audit of Government Companies: Distinction between audit of Government Concerns and Commercial Concerns, Definition of Government Company, Appointment of Government Auditor. Objectives of Government Audit.

Management Audit: Need, Meaning, Steps, Objectives, Statutory Audit Vs Management Audit, Management Audit Vs Cost Audit, Management Auditor- Appointment, Qualities, advantages. Conduct of Management Audit

Recent trends in Auditing: Environmental Audit, Social Audit and Audit of Quality.

Suggested Readings:

1. Jha, A., "A Student's Guide to Auditing", Taxmann Publications Pvt Ltd., New Delhi, 4thEdition, 2015.
2. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., "A Handbook of Practical Auditing",S. Chand and Co. Ltd., Delhi, 1st Edition, 2010.
3. Dinkar, P., "Principles and Practice of Auditing", Sultan Chand and Sons, New Delhi, 2ndEdition, 2016.
4. Jha. A., " Auditing", Taxmann Publications Pvt Ltd., New Delhi, 3rd Edition, 2016.
5. Sharma, T. R., "Auditing", Sahitya Bhavan Publications, New Delhi, 5th Edition, 2018.

NOTE: Latest edition to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –V
Session: 2026-27

Internship and Report Writing
Course Code: FCOI-5096

Course Outcomes:

After passing this course the student will be able to:

CO1: integrate theory and practice.
.

CO2 develop the ability to solve real life challenges in the workplace by analyzing work environment and conditions.

CO3: develop work habits and attitudes necessary for job success

CO4: analyze data and synthesize research findings.

Students will be able to use research findings to advance education theory and practice.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Semester –V

Session:2026-27

Internship and Report Writing

Course Code: FCOI-5096

Max.Marks:50

L-T-P
0-0-2

The students will be required to submit a Project Report based on Summer Training and Seminar will be conducted.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –V
Session: 2026-27
Human Resource Development
Course Code: FCOL-5090

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: To build an understanding and perspective of Human Resource Development as discipline appreciating learning.

CO2: To learn the skills of developing a detailed plan for need and implementation of HRD program in the organization.

CO3: To learn role of learning in action as an individual, group and an organization in order to develop creative strategies to organizational problems.

CO4: To develop a perspective of HRD beyond organizational realities including national HRD. To understand contemporary realities of HRD and its interface with technology.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –V
Session: 2026-27
Human Resource Development
Course Code: FCOL-5090

Time: 3 Hours **Max. Marks: 100**
L-T-P **Theory: 70**
4-0-0 **CA: 30**

Instructions for the Paper Setters:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 marks.

UNIT-I
Introduction to Human Resource Development (HRD): Concept; Evolution of HRD; Relationship between Human Resource Management and HRD; Functions of HRD; Roles and Competencies of HRD Professional; Challenges to Organizations and to HRD Professionals.
Employee Behavior and Employee Influences: Introduction; Model of Employee Behavior; Internal and External Influences on Employee Behavior.

UNIT-II
Employee Skills and Technical Training: Overview of Basic Skills Programs; Categories of Technical Training Programs: Apprenticeship Training, Computer Training, Technical Skills Training, Safety Training and Quality Training; Types of Interpersonal Skills Training: Sales Training, Customer Service Training and Teamwork Training.
Socialization and Orientation: Introduction; Socialization Process; Various Perspectives on the Socialization Process; Realistic Job Preview (RJP); Employee Orientation Programs: Assessment, Problems, Designing and Implementation.

UNIT-III
Employee Counseling and Wellness: Overview of Employee Counseling Programs; Employee Assistance Programs
Stress Management Interventions: Definition, Model and Effectiveness; Employee Wellness and Health Promotion Programs; Exercise and Fitness Interventions; Issues in Employee Counseling.
Coaching: Definition; Need for Coaching; Conducting Coaching Analysis; Approaches to Coaching Discussion; Coaching Skills.

UNIT-IV

Management Development: Concept; Approaches to Understanding the Job of Managing; Making Management Development Strategic; Executive Education Programs; Management Training and Experiences; Designing Effective Management Development Programs.

HRD and Diversity: Labor-Market Changes and Discrimination; Adapting to Demographic Changes; Cross–Cultural Education and Training Programs; HRD Programs for Culturally Diverse Employee.

Suggested Readings:

2. Haldar, Uday K., Human Resource Development, Oxford University Press.
3. DeSimone, Randy L., and Werner, Jon M., Human Resource Development, Cengage Learning.
4. Rao, T.V., Future of HRD, Macmillan Publishers India.
5. Mankin, D., Human resource development, Oxford University Press.
6. Pace, R.W., Smith, Phillip C. and Mills, Gordon E., Human Resource Development: The Field, PearsonEducation.
7. Gold, J., Holden, R., Lles, P., Stewart, J. and Beardwell, J., Human Resource Development: Theory andPractice, Macmillan International Publishers.

Master of Commerce Under Five Year Integrated Programme (FYIP) Credit Based Continuous Evaluation Grading System (CBCEGS)

Session:2026-27

Semester –VI

Internship and Report Writing

Course Code: FCOI-6091

EVALUATION CRITERIA

PARAMETERS	Maximum Marks	CA	Practical Marks
Quality of Internship:	100 Marks	30	70
Quality of Report:	200 Marks	60	140
Quality of Presentation:	100 Marks	30	70
Viva Voce:	100 Marks	30	70
Total	500Marks	150	350

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI
Session: 2026-27

Human Rights and Constitutional Duties
Course Code: VACH-6401

Course Outcomes:

After completion of Semester VI, the students will be able to understand the concept of Human Rights and Constitutional Duties, which will enable:

CO 1: the students will learn about the basic characteristics and classification of Rights and Duties.

CO 2: the students will inculcate the knowledge about the international framework of Human Rights in the context of Universal Declaration of Human Rights as well as the national initiatives.

CO 3: this course will guide the students about the relationship between Human Rights and Constitutional Duties as well as the provisions under chapter III and IV of the Indian Constitution.

CO 4: the students will also learn about the relationship between Human Rights and Psychology, Human Rights Education and Human Duties for Psychologists and Their Social Responsibility in the society.

This course outcome will help the students in their further higher education programs and competitive exams.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI
Session: 2026-27

Human Rights and Constitutional Duties
Course Code: VACH-6401

Examination Time: 3 Hrs.

L-T-P: 2-0-0
Total Marks: 50
Theory Marks: 35
CA: 15

Instructions for the Examiner:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry seven marks.

Unit I

INTRODUCTION TO HUMAN RIGHTS
Foundational Aspects: Meaning, Nature, Characteristic, Classification.
International Framework: Constituents of the Universal Declaration of Human Rights (UDHR).

Unit II

INDIAN PERSPECTIVE OF HUMAN RIGHTS
Constitutional Realisation in India: Fundamental Rights (Part III, Constitution of India).
Protective Mechanism in India: The composition, Powers and Functions of the National Human Rights Commission of India (NHRC).

Unit III

INTRODUCTION TO HUMAN DUTIES
Conceptual Perspective: Meaning, Nature & Characteristics of Human Duties.
Intellectual discourses: Classification of Human Duties; Relevance of Human Duties.

Unit IV

INDIAN PERSPECTIVE OF HUMAN DUTIES
Constitutional Recognition in India: Fundamental Duties in Indian Constitution, Part IV A.
Intellectual Discourse: Critical Analysis and Significance of Fundamental Duties

Recommended Books:

1. United Nations. The *United Nations and Human Rights 1945-1995*. Geneva: United Nations Blue Books Series, Vol. VII, 1996.
2. Sastry, S. N. *Introduction to Human Rights and Duties*. Pune: University of Pune Press, 2011.
3. Mertus, Julie. *The United Nations and Human Rights-A Guide for a New Era*. London: Routledge, 2009.
4. Donnelly, Jack. *Universal Human Rights in Theory and Practice*. New York: Cornell University Press, 2013.
5. Hammarberg, Thomas. *Taking Duties Seriously- Individual Duties in International Humanitarian Law*. Versoix: International Council on Human Policy, 1999.
6. Miller P. Frederic, *et al. Fundamental Rights, Directive Principles and Fundamental Duties in India*. New York: VDM Publishing, 2009.
7. Cinganelli, Davis Louis. *Human Rights- Theory and Measurements*. London: Macmillan Press, 1988.
8. Ishay, M. R. *The History of Human Rights*. New Delhi: Orient Longman, 2004.
9. Mohapatra, Arun Ray. *National Human Rights Commission of India: Formation, Functioning and Future Perspectives*. New Delhi: Atlantic, 2004.
10. Deol, Satnam Singh. *Human Rights in India-Theory and Practice*. New Delhi: Serials Publications, 2011.
11. Rubin, Neal S. and Flores, Roseanne L. (eds.), *The Cambridge Handbook of Psychology and Human Rights (Cambridge Handbooks in Psychology)*, Cambridge University Press, 2020.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VII

Managerial Economics

Course Code: FCOL-7171

Course outcomes:

After passing this course, students will be able to:

CO1: Understand the concepts of managerial economics and, theory and elasticity of demand.
CO2: Understand in-depth knowledge of theories of consumer behaviour and production function.
CO3: Understand the theories of cost and market structure
CO4: Understand the concept of national income, consumption function and Inflation.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VII

Managerial Economics
Course Code: FCOL-7171

Time:3 hours **Max. Marks: 100**
L-T-P **Theory:80**
4-0-0 **CA: 20**

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Instructions for the Paper–Setter:
Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Managerial Economics: Meaning, Nature, Scope and Concepts.
Law of Demand: Meaning, Determinants, Exceptions, Kinds of Demand, Change in Demand and Importance of Law of Demand.
Elasticity of Demand: Meaning, Types and Degrees of Elasticity of Demand, Methods of measuring Price Elasticity of Demand, Factors Determining Elasticity of Demand, Importance.

Unit-II

Marginal Analysis: Law of Diminishing Marginal Utility, Law of Equi-marginal Utility
Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance.
Production Function: Meaning, Law of Variable Proportion and Law of Returns to Scale Economies and Diseconomies of Scale.

Unit-III

Theories of Costs: Types of Costs, Traditional Theory: Long Run & Short Run, Modern Theory: Long Run & Short Run.
Managerial Theories: Profit maximization and Sales Maximization.
Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition.
Oligopoly: Sweezy Model.

Unit-IV

National Income: Conceptual Framework, Measures of National Income, Methods of Measurement of national income and Limitations/problems in measurement of national income, importance of measurement of national income
Consumption Function: Meaning, and Nature, Determinants and Measures to Raise Propensity to Consume, Keynes Psychological Law of Consumption – Meaning, Properties and Implications.
Inflation: Meaning, Types, Theories of Inflation, effects and control of Inflation.

Suggested Readings:
1. Ahuja, H. L. (2009), Modern Micro Economics , Sultan Chand and Co.
2. Koutsyannis A. (1977), 'Modern Microeconomics', 2nd Edition, Macmillan Press, London.
3. Mithani, D.M(2009),'Managerial Economics',5th Edition Himalaya Publishing House, New Delhi.
4. Adhikari, M., Economic Analysis for Business Decision.
Note: The latest edition of the books is recommended.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VII

Management Accounting and Control Systems
Course Code: FCOL-7092

Course Outcomes:

After successful completion of this course, students will be able to–

CO1: understand the concept of management accounting and the relationship between management control, strategic planning and operational control.

CO2: formulate and use budgets and standards for planning and control purposes and will also understand the role of responsibility accounting, performance measurement and transfer pricing systems.

CO3: know the practical applications of marginal costing and standard costing.
CO4: analyze the financial statements and will gain awareness regarding contemporary issues of management accounting.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VII

Management Accounting and Control Systems
Course Code: FCOL-7092

Time:3 hours **Max. Marks: 100**
L-T-P **Theory:80**
4-0-0 **CA: 20**

Instructions for the Paper Setter
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 16 marks.

Unit-I

Introduction to Accounting: Accounting as a management information system; Users of accounting information; generally accepted accounting principles and concepts; understanding the annual reports of companies.
Management Accounting and Managerial Decisions: Management accountant's position, role and responsibilities.
Management Control System: Meaning, nature and scope. Relationship between management control, strategic planning and operational control.

Unit-II

Managerial Behaviour and Control Process: Goal congruence, functions of the controller. Understanding various forms of organizational structure and their relevance to the management control systems.
Management Control Structure: Various forms of responsibility centers. Responsibility Accounting, Intra–company transfer pricing.
Management Control Process: Budgeting process, Preparation of fixed and flexible budgets, Zero Base Budgeting, Activity Based Budgeting, performance budgeting and participative budgeting.

Unit-III

Standard Costing and Variance Analysis: Standard costing as a control technique; Setting of standards and their revision; Variance analysis –meaning and importance, kinds of variances and their uses–material, labour variances; Relevance of variance analysis to budgeting and standard costing.
Marginal Costing and Break–even Analysis: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost–volume profit analysis; Break–even analysis; Assumptions and practical applications of breakeven– analysis; Decisions regarding sales–mix, make or buy decisions and discontinuation of a product line etc.

Unit-IV

Segment Performance Evaluation: Traditional measures of evaluation. Economic Value Added, Balanced Score Card.
Analyzing Financial Statements: Horizontal, vertical and ratio analyses.
Contemporary Issues in Management Accounting: Value chain analysis; Activity based costing; Quality costing; Target Costing.
Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

Suggested Readings:

1. Anthony, Robert N., and Govindrajan, Vijay, "Management Control System", 12th Edition,Mc Graw Hill
2. Anthony,Robert,"ManagementAccounting",5th edition(2007),Tarapore–wala,Mumbai,
3. Horngren,C.T.,Gray L.Sundem andWilliam O.Stratton, "Introduction to Management Accounting",13th Edition, PrenticeHall,Delhi
4. Horngren,C.T.;Datar,S.M.;Foster,G.M.;Rajan, M.V.andIttner,C.D."CostAccounting", 13th Edition(2009),Pearson,Delhi
5. Merchant,KennethA.,"Modern Management Control Systems:Text and Cases",1st Edition(2004), Pearson Education Asia.
6. Pandey,I.M,"Management Accounting",3rd Edition,VikasPublication,Delhi
7. Kaplan, Atkinson, Matsumara and Young, "Management Accounting", 5th Edition (2007),PearsonEducation
8. KaplanandAtkinson,"Advanced Management Accounting",3rd Edition,Pearson Learning
9. Vij,Madhu,"ManagementAccounting,"1st Edition(2009),Macmillan Publishers India Ltd.

Master of Commerce Under Five Year Integrated Programme (FYIP)
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Session: 2026-27

Semester –VII

Management Principles and Organisation Behaviour
Course Code: FCOL–7093

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand fundamental concepts and principles of management.
CO2: demonstrate a basic understanding of management functions such as planning organizing, leading and controlling.
CO3: demonstrate a thorough knowledge and understanding of organizational behavior define, explain and illustrate the behaviour of individuals and groups organizations in terms of organization behaviour theories, models and concept.
CO4: apply organization behaviour concepts, models and theories to real life management situations.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VII

Management Principles and Organisation Behaviour
Course Code: FCOL–7093

Time:3 hours **Max. Marks: 100**
L-T-P **Theory:80**
4-0-0 **CA: 20**

Instructions for the Paper Setter
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 16 marks.

Unit-I

Management: Definition, Nature and Purpose; Functions of Managers, Managerial Skills and Roles.
Planning: Concept and Importance, Types, Steps in Planning, Limitations of Planning and Planning Premises. Management by Objectives (MBO): Concept, Objective setting process, Benefits and Weaknesses of MBO.
Organizing: Nature and Types of Organizations; Departmentation; Span of Management; Centralization and Decentralization; Line and Staff Authority; Authority and Responsibility; Committees: Nature, Advantages and Disadvantage of Committees.

Unit-II

Motivation: Concept and various theories of Motivation: McGregor's theory X and theory Y, Maslow's Hierarchy of Needs theory, Alderfer's ERG theory, Herzber's Motivation–Hygiene theory, Mc Clelland's Needs theory of Motivation, Adam's Equity theory, Vroom's Expectancy theory and Porter and Lawler's Model of Motivation.
Leadership: Concept and various theories of Leadership: The Michigan Studies, The Ohio State Leadership Studies, Tannen baum and Schmidt's Leadership Pattern, Fiedler's Contingency theory, Path–Goal theory, Likert's System four, The Managerial Grid,Charismatic Leadership, Transactional and Transformational Leadership.

Unit-III

Organizational Behavior (OB): Meaning, Importance, Challenges and Opportunities for OB.
Personality: Concept and determinants
Attitudes: Sources and types, Cognitive dissonance theory

Unit-IV

Emotions: Nature and Types, Sources of Emotions, Managing Emotions at work, Emotional Intelligence: concept and Dimensions.

Perception: Nature and significance of perception, Factors influencing perception, perceptual process, Perceptual Distortions and Improving Perception.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich,"Essentials o fManagement: An International Perspective",7th edition (2007),Mc Graw–Hill, New Delhi.
2. Richard LDaft,"Th eNew Era of Management", 2nd edition(2008),Thomson,NewDelhi.
3. Stephen P Robbins, David A. Decanzo, "Fundamentals of Management", 6th edition (2007),Pearson Education, New Delhi.
4. Stephen P.Robbins, Timothy A.Judge, Seema Sanghi, "Organisational Behaviour",14th edition,Pearson Education, New Delhi.
5. K. Aswathappa, "Organisational Behaviour, Text, Cases and Games", 10th edition (2012),Himalaya Publishing.
6. Sekaran,Uma,"Organizational Behaviour: Text andCases", 2007,Tata Mc GrawHill, NewDelhi.
7. McShane, Steven L.; Glinow, Mary Ann Von and Sharma, Radha R "OrganisationalBehaviour",5thdition (2008),Tata McGraw Hill, NewDelhi.
8. PhilipSadler,"Leadership",2nddition(2005),Viva \Books Private Limited.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VII

Business Environment

Course Code: FCOL–7094

Course Outcomes:
After successful completion of this course, students will be able to:

CO1: analyze the environment of a business from the legal & regulatory, macro-economic, cultural, political, technological and natural perspectives.

CO2: understand the concept of Economic planning and role of NITI Aayog in development of India.

CO3: know about various policies of government which affects the working of business.

CO4: learn the concepts of various acts which governs business.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VII

Business Environment

Course Code: FCOL-7094

Time:3 hours **Max. Marks: 100**
L-T-P **Theory:80**
4-0-0 ` **CA: 20**

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 16 marks.

Unit-I

Salient features of Economic Systems: Capitalist system/Market economy; Socialist system and Mixed Economy, Basic Features of Indian Economy, Government Business Relationship.

Business Environment: Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment.

Aspects of Economic Reforms: Liberalisation; Privatisation; Globalisation and its Implications for India.

Unit-II

NITI Aayog: objectives, functions & role in economic planning.

Economic Planning in India: objectives, Current plans of NITI Aayog with brief explanation of previous five year plans.

Economic impact of indirect taxation on business environment.

Social Responsibility of Business: Concept, rationale, dimensions models of social responsibility and barriers of SR; The Environment Protection Act,1986.

Unit-III

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.

Disinvestment of Public Enterprises: Rationale; Objectives and Implications.

Evaluation of various regulatory policies of Government: Industrial Policy changes during the post Reforms; Fiscal and Monetary policy changes in India, Salient Features of FEMA.

Unit-IV

Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments.

Foreign Trade: concept of balance–of–payments; balance–of–trade; currency convertibility; Foreign trade policy 2004–09 and 2009–14; Exim Policy during the post reforms in India

Demonetisation: concept & its impact on the Indian economy.

SuggestedReadings:

1. Cherunilam,Francis,―BusinessEnvironment‖,2011,Himalaya Publishing House,NewDelhi.
2. KAshwathappa,―LegalEnvironmentofBusiness‖,Himalaya Publishing House,NewDelhi.
3. M.Adhikary,―EconomicEnvironmentforBusiness‖,Sultan Chand&Sons,NewDelhi.
4. K. Ashwathappa, ―Essentials of Business Environment", 11th edition (2011),HimalayaPublishing House, NewDelhi.
5. PaulJustin,―BusinessEnvironment–TextandCases‖,2006,TataMcGrawHillsPublishing
6. RuddarDutt andKPM Sundaram,―Indian Economy‖,53rd edition, S.Chand and CompanyLtd., NewDelhi.
7. Govt.of India,FiveYearsPlandocuments.
8. Govt.of India,Various issues of Annual Economic survey of India.

Note:It is Mandatory for the students to consult Economic Times, Financial Express, Annual Budget and Economic Survey to understand this paper.

Master of Commerce Under Five Year Integrated Programme (FYIP)
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Session: 2026-27

Semester –VII

Statistical Analysis for Business
Course Code: FCOM-7175

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand the concept of Probability theory and distributions.

CO2: analyze the techniques of data collection (primary and secondary).

CO3: ways of questionnaire designing and formulation of hypothesis.

CO4: identify, use and interpret the results of statistical tools and techniques.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VII

Statistical Analysis for Business
Course Code: FCOM-7175

Time: 3 hours **Max. Marks: 100**
L-T-P **Theory: 50**
3-0-1 **Practical: 30**
CA: 20

Note: Instructions for the Paper–Setter:
Two questions, each carrying 10 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Probability Theory: Probability–classical, relative, and subjective probability; Addition and multiplication probability models.
Probability Distributions: Binomial, Poisson, and normal distribution, their characteristics and applications.

Unit-II

Sampling and Data Collection: Sampling and sampling (probability and non-probability) methods; Sampling and non–sampling errors.
Primary data collection techniques; Survey and Observation methods: Secondary data sources; Commercial (Syndicated) and Non–commercial sources.

Unit-III

Questionnaire design
Hypotheses testing; Null and alternative hypothesis, type I and type II error.

Unit-IV

Large and small sampling tests–Z tests, T tests, and F tests. ANOVA (one–way and two– way), Chi–square test.
Correlation: Simple, partial and multiple correlation coefficients.

Practical through SPSS:
The students will be trained in the following techniques of data analysis using latest version of SPSS software. At the end of the semester, external examiner will be appointed by the University to conduct the practical by examining the students in the lab and award marks.

Instructions for Practical Examiner: Question paper is to be set on the spot by the Internal Examiner. Two copies of the same should be submitted for the record to COE Office, Kanya Maha Vidyalaya, Jalandhar.

Topics: Z tests, T tests, and F tests. ANOVA (one–way and two–way), Chi–square test, correlation.

Suggested Readings:

1. Sharma, J.K., "Business Statistics", 2nd edition (2007), Dorling Kindersley (India) Pvt. Ltd.
2. Hooda, R.P, "*Statistics for Business and Economics*", 2003, Macmillan, New Delhi.
3. Heinz, Kohler, "*Statistics for Business & Economics*", (2002), South-Western / Thomson Learning.
4. Hien, L.W, "*Quantitative Approach to Managerial Decisions*", Prentice Hall, New Jesery,
5. Mc Clave, J. T.; Benson, P.G. and Sincich, T., "*Statistics for Business & Economics*", 11th edition (2011), Pearson.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VII

Seminar

Course Code: FCOS-7096

Course Outcomes:
On successful completion of this course, students will be able to:

CO1: develop strong communication skills.
CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.
CO3: improve their conceptual knowledge and develop critical thinking.
CO4: improve presentation skills.

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Session: 2026-27

Semester –VII

Seminar

Course Code: FCOS-7096

Max.Marks:50

L-T-P
0-0-2

The topics for the seminar will be discussed with the students in the class and it will be conducted internally.

Master of Commerce Under Five Year Integrated Programme (FYIP)
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Session: 2026-27

Semester –VIII

Corporate Financial Accounting and Auditing
Course Code: FCOL–8091

Course Outcomes:

After successful completion of this course, students will be able to–

CO1: Analyze the operating and financial position of accompany by preparing financial statements.

CO2: Have conceptual understanding of capital employed and various methods of calculating Value of goodwill and shares.

CO3: Understand the role of a statutory auditor and provisions relating to his appointment, duties, responsibilities, rights and liabilities, Rationale of financial audit, cost audit, management audit, internal audit, proprietary audit, efficiency audit and audit by CAG of India.

CO4: Analyze the professional code of conduct governing auditors, legal cases on negligence, misfeasance and breach of contractual and statutory duties and Audit of Functional Areas of Management.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VIII

Corporate Financial Accounting and Auditing
Course Code: FCOL–8091

Time: 3 hours **Max. Marks: 100**
L-T-P **Theory:80**
4-0-0 **CA: 20**

Instructions for the Paper Setter
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 16 marks.

Unit-I

Company Final Accounts–Requirements of Companies Act, 2013.
Form and contents of Profit and loss account statement and balance sheet.
Managerial remuneration. Meaning of profit. Divisible profits

Unit-II

Valuation of goodwill, different approaches such as super profit, annuity and capitalization approach.
Valuation of shares; different approaches such as book value and earnings approach.

Unit-III

Understanding the concept and rationale of Financial Audit, Cost Audit, Management Audit, Internal Audit, Proprietary Audit, Efficiency Audit and Audit by C.A.G.,
Statutory Auditor–Appointment qualifications, removal, Duties and liabilities of auditor. Code of conduct and ethics, professional misconduct of statutory auditor.

Unit-IV

Meaning, Objectives and scope of cost audit. Cost Auditor, his appointment, duties liabilities. Cost audit report; Meaning, objectives and scope of management audit. Appointment and qualifications of management Auditor.

Audit of management functions such as planning, organizing and control. Audit of functional areas–production, personnel, marketing, finance and accounting.

Suggested Readings:

1. Khan,M.Y.andJain,P.K., ‐Financial Management‖, 5th edition, HimalayaPublishing, NewDelhi
2. PandeyI.M.,‐FinancialManagement", 9th edition (2009), VikasPublishingHouse.
3. Gupta, Kamal,‐Contemporary Auditing", 6th edition, TataMcGrawHill.
4. Sehgal, Ashok and Sehgal, Deepak,‐Advanced Accounting‖, 3rd edition,TaxmanNew Delhi.
5. Maheshwari,S.N.and Maheshwari,S.K.,‐Corporate Accounting", 5 edition (2009),Vikas Publication,New Delhi
6. Mukherjeeand Hanif,‐Corporate Accounting", 2005, TataMcGrawHill,NewDelhi.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VIII

Advanced Financial Management

Course Code: FCOL-8092

Course Outcomes:

After successful completion of this course, students will be able to–

CO1: understand both the theoretical and practical role of financial management in business corporations and will be able to analyze the financial requirements of corporations and decide the capital structures.

CO2: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals and devise the dividend policy of corporations.

CO3: measure the different types of leverages and perform EBIT and EPS analysis.

CO4: understand the various models of cash management.

Master of Commerce Under Five Year Integrated Programme (FYIP)
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Session: 2026-27

Semester –VIII

Advanced Financial Management
Course Code: FCOL–8092

Time:3 hours **Max. Marks: 100**
L-T-P **Theory:80**
4-0-0 **CA: 20**

Instructions for the Paper Setter
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 16 marks.

Unit-I

Financial Management: Meaning and nature; Financial goal– profit vs. wealth maximization; Finance functions–investment, financing, liquidity and dividend decisions. Financial planning– Theories of capitalization. Time Value of Money.
Capital Structure Theories: Conceptual framework. Determinants.Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage.
Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of' capital (weighted).

Unit-II

Instruments of Finance: Long term and short term.
Capital Budgeting: Nature of investment decisions; Investment evaluation criteria on–discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (Practical through excel).
Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.

Unit-III

Operating and Financial Leverage: Measurement of leverages; Analyzing Alternate Financial Plans; Financial and Operating leverage, combined leverage. EBIT and EPS analysis
Management of Working Capital: Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements.

Unit-IV

Management of Cash: Strategies, Baumol's, Miller–Orr's and Beranek's models of Cash Management.
Management of Receivables: Credit Policy, Credit Terms and Collection Efforts.

SuggestedReadings:

1. Berk,JonathanandDeMarzo, Peter,–*Financial Management*‖, 2nd Edition (2010), Pearson Education, Dorling Kindersley (India) PvtLtd.
2. Bhattacharya,Hrishikes,–*Working Capital Management :Strategies and Techniques*‖,2nd Edition (2009), Prentice Hall,NewDelhi.
3. Brealey, RichardA;Stewart, C.Myersand Allen, F.–*Principles of Corporate Finance*‖,8th Edition (2006),McGrawHill, New York.
4. Chandra, Prasanna, –*Financial Management*‖, 7th Edition (2008), Tata McGrawHill, Delhi.
5. PandeyI.M.,–*Financial Management"*, 9th Edition (2009),Vikas Publishing House.
6. Van Horne. J.G.and J.M. WachowiczJr.,–*Fundamentals of Financial Management",*13th Edition (2009),Prentice Hall,Delhi.
7. VanHorne,JamesG,*"FinancialManagementand Policy*‖, 12 PrenticeHall, DelhiEdition(2002),
8. Khan, MY, Jain, PK, –*Financial Management*‖, 6Edition(2011),TataMcGrawHill,New Delhi.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VIII

Human Resource Management
Course Code: FCOL–8093

Course Outcomes:
After successful completion of this course, students will be able to-

CO1: evaluate the importance of human resources and their effective management in organizations.

CO2: know the techniques of recruitment and selection, training and development in organizations.

CO3: learn about the concepts of Employee Remuneration and Performance appraisal in organizations.

CO4: understand about grievance redressal machinery in organizations and role of Incentives in motivating the employees.

Master of Commerce Under Five Year Integrated Programme (FYIP)
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Session: 2026-27

Semester –VIII

Human Resource Management

Course Code: FCOL–8093

Time:3 hours **Max. Marks: 100**
L-T-P **Theory:80**
4-0-0 ` **CA: 20**

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 16 marks.

Unit-I

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM.

Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.

Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

Job Evaluation: Meaning, Process and Methods of Job Evaluation.

Unit-II

Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.

HR Training and Development: Concept and Need, Process of Training and Development Programme:- Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation, Impediments to Effective Training.

Unit-III

Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration. Employee Counseling and Wellness**:** Overview of Employee Counseling Programs; Employee Assistance Programs

Unit-IV

Introduction to Human Resource Development (HRD): Concept; Evolution of HRD; Relationship between Human Resource Management and HRD; Functions of HRD; Roles and Competencies of HRD Professional; Challenges to Organizations and to HRD Professionals.

Employee Skills and Technical Training: Overview of Basic Skills Programs; Categories of Technical Training Programs: Apprenticeship Training, Computer Training, Technical Skills Training, Safety Training and Quality Training; Types of Interpersonal Skills Training: Sales Training, Customer Service Training and Teamwork Training.

Suggested Readings:

1. Dessler,Gary, ‑Human Resource Management‖,NewDelhi,Pearson Education Asia.
2. Durai,Pravin,―Human Resource Management,‖NewDelhi,Pearson.
3. Noe, Raymond A.,Hollenbeck, John R, Gerhart,Barry,Wright,Patrick M., ‑Human Resource Management:Gaininga Competitive Advantage,‖ New Delhi,McGraw-Hill.
4. Mathis, Robert L. and Jackson, John H., ‑HumanResourceManagement,‖NewDelhi, Thomson.
5. Gomez,Meja,Balkin, Cardy,‑Managing Human Resources,‖NewDelhi, Pearson Education.
6. Aswathappa,K., ‑Human ResourceManagement‖, Text and Cases. NewDelhi, Tata Mc Graw–Hill.
7. Snell, Scott, and Bohlander,George,‑Human Resource Management,‖NewDelhi,Cengage Learning.
8. Mamoria and Rao, ‑Personnel Management‖,NewDelhi,Himalaya Publishing House.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VIII

Marketing Management
Course Code: FCOL–8094

Course Outcomes:
After successful completion of this course, students will be able to–

CO1: understand the role and contribution of marketing to the business enterprise and understand marketing research process.
CO2: identify major basis for segmenting consumer and business markets, define market segmentation, target marketing and market positioning and evaluate the major types of consumer buying behavior and the stages in the buyer decision process.
CO3: have conceptual understanding of the product life cycle and steps in new product development (NPD) process.
CO4: identify the role of distribution, advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix and have understanding of Socially Responsible Marketing, Internal Marketing, and E Commerce Marketing.

Master of Commerce Under Five Year Integrated Programme (FYIP)
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Session: 2026-27

Semester –VIII

Marketing Management

Course Code: FCOL–8094

Time:3 hours **Max. Marks: 100**
L-T-P **Theory:80**
4-0-0 **CA: 20**

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry 16 marks.

Unit-I

Marketing Concepts and Philosophies, Importance of marketing, Building customer satisfaction and value, Concepts of customer retention, Holistic marketing and its components.
Gathering information and scanning the marketing environment; Marketing research process: An overview.
AI Based Market Research: Collect customer reviews from e-commerce websites, Perform sentiment Analysis to identify positive and negative opinions.

Unit-II

Consumer markets and Buyer behavior, Business markets and Business Buying behavior.
Market segmentation: Importance and bases of segmentation. Targeting strategies, Positioning: concept and strategies.
Customer Segmentation using AI: Analyze customer data and classify customers into different segments, Identify potential customer groups for targeted marketing.

Unit-III

Product Decisions: Product classification and differentiation, New Product development process, Product life cycle and marketing strategies, Managing brands and Brand equity, Packaging decisions.
Pricing Decisions: Pricing objectives, Factors influencing pricing, Pricing methods and strategies.

Unit-IV

Distribution Decisions: Patterns of Channels and types of intermediaries.
Promotion Decisions: Promotion mix and its components, factors affecting promotion mix.
Socially Responsible Marketing: Cause-related marketing and Social Marketing, Internal Marketing, E Commerce Marketing practices.
AI-generated Advertising Campaign: Create advertisements using Generative AI, Design posters, social media ads and promotional videos.

Suggested Readings:

1. Kotler, Philip; Keller, Kevin;Koshey, Abraham; and Jha, Mithileshwar,–Marketing Management‖,13th Edition (2009).Pearson Education NewDelhi.

2. Ramaswamy, V.S. and Namakumari,S., –Marketing Management:Global Perspective,Indian Context",4thedition,MacMillan.

3. Kurtz,David L. andBoone,Louis E.,–PrinciplesofMarketing‖, 12th edition, Thomson South-Western.

4.Saxena, Rajan, –MarketingManagement‖, 2006,TataMcGraw-Hill,NewDelhi.

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester VIII
Research Methodology
Course Code: FCOM-8175

Course Outcomes:

After successful completion of this course, students will be able to

CO1: formulate and define the research problem.

CO2: identify various sources and ways of writing literature review and also provide knowledge of concepts and principles of experimental designs.

CO3: identify, use and interpret the results of comparative and non-comparative scaling techniques.

CO4: understand the data preparation, process, interpretation and application of various data analysis techniques

Master of Commerce under Five Years Integrated Programme
(Credit Based Continuous Evaluation and Grading System)
Session: 2026-27
Semester VIII
Research Methodology
Course Code: FCOM-8175

Time: 3 Hours **Max. Marks: 100**
Theory Marks: 50
L-T-P **Practical: 30**
3-0-1 **CA: 20**

Note: Instructions for the Paper–Setter:
Two questions, each carrying 10 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Research methodology: Nature and scope; problem, formulation and statement of research objectives. Research process. Choose a Research Topic.

Unit-II

Review of Literature Goals of a Literature Review, Types of Reviews, Sources of Research Literature. Writing of Review.
Research designs: Exploratory, descriptive and Causal designs (Basic designs—After only, Before After, After along with control group, Before after with control group, Time series designs).

Unit-III

Measurement: concept, Levels of measurement—Nominal, Ordinal, Interval and Ratio.
Attitude Measurement: Comparative and Non–comparative scaling techniques, Tabulation and cross– tabulation of data.

Unit-IV

Data Preparation, Analysis, and Interpretation. Data preparation, Data screening, Transforming data, Data Analysis and Interpretation
Data analysis techniques: Multiple regression analysis, Logistic regression analysis, Discriminant Analysis, Factor Analysis.

Practical Through SPSS:
The students will be trained in the following techniques of data analysis using latest version of SPSS software. At the end of the semester, external examiner will be appointed by the University to conduct the practical by examining the students in the lab and award marks.
Topics: Data preparation, Data screening, Transforming data, Data Analysis and Interpretation, Multiple regression analysis, Logistic regression analysis, Discriminant analysis and Factor analysis
Instructions for Practical Examiner: Question paper is to be set on the spot by the Internal Examiner. Two copies of the same should be submitted for the record to COE Office, Kanya Maha Vidyalaya, Jalandhar.

Suggested Readings:

1. Cooper, D. R. and Schindler, P.S., — *Business Research Methods*, 9th Edition, Tata McGraw Hill, New Delhi.
2. Levine, D.M., Krehbiel ,T.C.and Berenson, M.L.,— *Business Statistics*, 12th Edition (2012), Pearson Education, New Delhi.
3. Kothari, C.R., —*Research Methodology*, 2nd Edition (2008), New Age International.
4. Anderson, D.R.; Sweeney, D.J. and Williams, T.A., —*Statistics for Business and Economics*, 2nd Edition (2011), Thompson, New Delhi.

Master of Commerce Under Five Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VIII

Viva Voce

Course Code: FCOV-8096

Max.Marks:50

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