FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Master of Commerce

Under Five Year Integrated Programme (FYIP)

(Semester: I & II)

(Under Credit Based Continuous Evaluation Grading System)

(CBCEGS)

Session: 2026-27

The Heritage Institution

KANYA MAHA VIDYALAYAJALANDHAR (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 [1]Basic Punjabi-1 [2]Punjab History and Culture (From Earliest Times to C320)	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	1-0-4	1-0-2	3	50	-	35	15	3
USEP-0001	Entrepreneurship Mindset -I	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACF-1491	*Foundation Course	VAC	2-0-0	2-0-0	2	50	35	-	15	1
TOTAL					27	650				

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.

***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	1Punjabi (Compulsory) -2 [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	700				

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.

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

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester-I
Credit Based Continuous Evaluation Grading System (CBCEGS)
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) Semester-I
Credit Based Continuous Evaluation Grading System (CBCEGS)
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,10thEdition ,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) Semester-I
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
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) Semester-I
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

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) Semester-I
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
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) Semester-I
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

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,TheoryandApplicatio*n",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) Semester-I
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
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) Semester-I
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27
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) Semester-II
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
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) Semester-II
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27
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) Semester-II
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
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) Semester-II
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27
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, 2ndedition, 2012.

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

Session: 2026-27

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) Semester-II
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

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",NewYork, 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) Semester-II
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
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) Semester-II
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

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) Semester-II
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-II

Session: 2026-27

USE-0012: ENTREPRENEURSHIP MINDSET-II
(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 ₹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.

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.

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.

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Master of Commerce

Under Five Year Integrated Programme (FYIP)

(Semester: III-IV)

(Under Credit Based Continuous Evaluation Grading System)

(CBCEGS)

Session:2026-27

The Heritage Institution

KANYA MAHA IDYALAYA JALANDHAR (Autonomous)

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	3-0-0	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	1.5+1.5
USEP - 0003	Entrepreneurship Mindset - 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**	**650**				

DSC-Discipline Specific Course
MDC-Multi Disciplinary 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 -0003	Entrepreneurship Mindset - III	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACP-4511	Personality Development and Gender Sensitization	VAC	2-0-0	2-0-0	2	50	35	-	15	1
Total					**26**	**650**				

C-Compulsory

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

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

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III

Session: 2026-27

Course Title: 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.

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS)Semester-III

Session: 2026-27

Course Title: Company Law

Course Code: FCOL-3092

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: 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 Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III
Session: 2026-27
Course Title: 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**.**

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III

Session: 2026-27

Course Title: 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, 13thEdition.
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)

Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III

Session: 2026-27
Course Title: 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

Master of Commerce Under Five Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-III

Session: 2026-27

Course Title: 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 Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2026-27

Course Title: 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)Semester-IV

Session: 2026-27

Course Title: 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)Semester-IV
Session: 2026-27
Course Title: 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)Semester-IV

Session: 2026-27

Course Title: 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 Year Integrated Programme (FYIP)

Credit Based Continuous Evaluation Grading System (CBCEGS) Semester-IV

Session: 2026-27

Course Title: 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
Course Title: 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
Course Title: 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

Course Title: 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
Course Title: 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
Course Title: 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.

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Master of Commerce

Under Five Year Integrated Programme (FYIP)

(Semester: V-VI)

(Under Credit Based Continuous Evaluation Grading System)

(CBCEGS)

Session: 2026-27

The Heritage Institution

KANYA MAHA VIDYALAYAJALANDHAR (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 and practical exposure through Industrial Training, wherein the students have to do internship from the industry of their choice and are required to present a seminar based 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 CURRICULLUM OF EXAMINATION OF FIVE YEAR DEGREE PROGRAMME MASTER OF COMMERCE UNDER FIVE YEAR INTEGRATED PROGRAMME (FYIP)
CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM (CBCEGS)

SESSION:2026-27

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. L	Ext. P	CA	
FCOL-5091	Management Accounting	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-5092	Income Tax Law and Practice	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-5093	Operations Research	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-5094	Financial Management	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-5095	Human Resource Development	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOL-5096	Audit Principles and Practices	DSC	4-0-0	4-0-0	4	100	80	-	20	3
FCOS-5097	Internship based Seminar	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACJ-5551	*Job Readiness	VAAC	2-0-0	2-0-0	2	50	35	-	15	-
TOTAL					**28**	**700**				

- **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.**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)

SCHEME AND CURRICULLUM OF EXAMINATION OF FIVE YEAR DEGREE PROGRAMME MASTER OF COMMERCE UNDER FIVE YEAR INTEGRATED PROGRAMME (FYIP)

CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM (CBCEGS)

SESSION:2026-27

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	-	400	100	
TOTAL					**20**	**500**				

-Compulsory

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

Master of Commerce

Under Five Year Integrated Programme (FYIP) 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) 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 Sections 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) 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) 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 Sections 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) 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) 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: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 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 16 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.

NetWork 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) Semester –V

Session: 2026-27

Financial Management

Course Code: FCOL-5093

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) Semester –V

Session: 2026-27

Financial Management

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 Sections 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

1/2

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,"*FundamentalsofFinancialManagemen*t",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.***

2/2

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –V

Session: 2026-27

Auditing Principles and Practices

Course Code: FCOL-5094

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) Semester –V

Session: 2026-27

Auditing Principles and Practices

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 Sections 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 ofAudit.

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.

SEMESTER-V

HUMAN RESOURCE DEVELOPMENT

Time: 3 Hours

L-T-P

4-0-0

Max. Marks: 100
Theory: 70
CA : 30

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in 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. The duration for exam will be 3 hours.

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 Employees.

Course Outcomes:

The successful completion of this course shall enable the student:

- To build an understanding and perspective of Human Resource Development as discipline appreciating learning.
- To learn the skills of developing a detailed plan for need and implementation of HRD program in the organization.
- To learn role of learning in action as an individual, group and an organization in order to develop creative strategies to organizational problems.
- To develop a perspective of HRD beyond organizational realities including national HRD.
- To understand contemporary realities of HRD and its interface with technology.

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) Semester –V

Session:2026-27

Internship Report and Seminar
Course Code: FCOL-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 Report and Seminar
Course Code: FCOL-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) Semester –VI
Session:2026-27

Financial Modelling using Excel

Course Code: FCOL-6091

Course Outcomes:

After passing this course the student will be able to:

CO1: equip themselves with the basic and advanced features of Excel.

CO2: gain conceptual clarity on building the models in excel to suit their purpose.

CO3 have much clearer understanding of finance concepts. as well as an extended knowledge of the spreadsheet package.

CO4: get an extended knowledge of the spreadsheet package.

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Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session:2026-27

Financial Modelling using Excel

Course Code: FCOL-6091

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 Sections 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 Modelling: Meaning, Difference between spreadsheet and financial model, Steps in creating a financial model, Features and uses of good financial model, Skills required for a good Financial Modeller.

Understanding The Basic Features of Excel: Introduction to Excel, exploring various tabs in Ribbon Interface, Customizing the Ribbon and Quick Access Toolbar, Entering and Editing the data in worksheet, Protecting the worksheet, Cell Referencing: Absolute, Relative and Mixed referencing.

UNIT-II

Understanding Advanced Features of Excel: Text functions (Concatenate, Left, Right, Mid, Length, Proper, Upper, Lower, Trim, Replace, Substitute), Logical functions. Data Filter and Sort.

Analyzing Datasets with pivot tables: Creating and formatting pivot tables, calculations in pivot table, Filtering data with slicers, extracting data from pivot tables.

SECTION C

Project Finance Modelling: Understanding various financial and Project Evaluation functions, Computation of debt or loan repayment using excel amortization functions.

Break-Even and Leverage Analysis: Computation of Breakeven point in excel. Using Goal Seek function to compute breakeven point. Leverage Analysis: Computation of Degree of Operating Leverage, Financial Leverage and Combined Leverage. Linking Break Even Point and Leverage Measures.

SECTION D

Risk Analysis in Capital Budgeting Projects, Sensitivity Analysis, Scenario Analysis, Decision tree analysis in investment project appraisals.

Financial Forecasting Techniques: Linear Trend Extrapolation, Regression Analysis technique.

Suggested Readings:

1. Paul Pignataro "Financial Modeling and Valuation: A Practical Guide to Investment Banking and Private Equity"(WileyFinance) Hardcover–2013
2. Danielle Stein Fairhurst *"Financial Modeling in Excel for Dummies*" 2017
3. Avon, Jack. "*The Handbook of Financial Modeling: A Practical Approach to Creating and Implementing Valuation Projection Models"*.Sectioned States, A press, 2013.
4. Barlow, JohnF. *"Excel Models for Business and Operations Management".* Wiley India Pvt. Limited, 2nd Edition, 2005.
5. Oluwa Shmuel , "*Hands-On Financial Modeling with Microsoft Excel 2019: Build practical models for forecasting, valuation, trading, and growth analysis using Excel",* Packt Publishing, 2019.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session:2026-27

Inferential Statistics

Course Code: FCOL-6172

Course Outcomes:

After passing this course the student will be able to:

CO1: Have theoretical and practical knowledge about fundamental principles for statistical inference

CO2: Enhance their ability to develop hypotheses and use common tests such as t-tests and chi-square to validate their claims.

CO3 Explain the basic logic of significance testing.

CO4: get conceptual clarity of Inferences for Population Standard Deviations, Inferences for Population Proportions and Inferences for Two Population Proportions

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session:2026-27

Inferential Statistics

Course Code: FCOL-6172

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 Sections 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

Population-Sample, Central Limit Theorm and Confidence Interval: Confidence Intervals for One Population Mean, Estimating a Population Mean Confidence Intervals for One Population Mean When σ is Known, Confidence Intervals for One Population Mean When σ Is Unknown

Hypothesis Tests for One Population Mean: The Nature of Hypothesis Testing, Critical-Value Approach to Hypothesis Testing, P-Value Approach to Hypothesis Testing, Hypothesis Tests for One Population Mean When σ Is Known, Hypothesis Tests for One Population Mean When σ Is Unknown, Type II Error Probabilities; Power.

UNIT-II

Inferences for Two Population Means: The Sampling Distribution of the Difference between Two Sample Means for Independent Samples. Inferences for Two Population Means, Using Independent Samples: Standard Deviations Assumed Equal. Inferences for Two Population Means, Using Independent Samples: Standard Deviations Not Assumed Equal. Inferences for Two Population Means, Using Paired Samples. The Paired t test.

UNIT-III

Inferences for Population Standard Deviations: Inferences for One Population Standard Deviation, Inferences for Two Population Standard Deviations, Using Independent Samples

Inferences for Population Proportions: Confidence Intervals for One Population Proportion, Hypothesis Tests for One Population Proportion

Inferences for Two Population Proportions

UNIT-IV

Chi-Square Procedures: The Chi-Square Distribution**,** Chi-Square Goodness-of-Fit Test**,** Contingency Tables; Association**,** Chi-Square Independence Test**,** Chi-Square Homogeneity Test

Software used: All practicals are solved through open source softwares like Jamovi, Gretl, R commander and so on.

Suggested Readings:

1. Levin, R., Rubin,D. S., Siddiqui, M. H. and Rastogi, S., . "Statistics for Management", Prentice Hall of India, New Delhi.
2. Sahu, P. K., Pal, S. R., & Das, A. K. (2015). *Estimation and inferential statistics*. Springer, India.
3. Lowry, R. (2014). Concepts and applications of inferential statistics. Available at http://vassarstats.net/textbook/
4. Bernstein, R., & Bernstein, S. (1999). *Schaum's outline of elements of statistics II:Inferential statistics*. McGraw Hill Professional.
5. Judge, G. G., Hill, R. C., Griffiths, W., Lutkepohl, H., & Lee, T. C. (1982). Introductionto the Theory and Practice of Econometrics. Wiley
6. Greene, W. H. (2003). *Econometric analysis*. Pearson Education India.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

Human Resource Management

Course Code: FCOL-6093

Course Outcomes:

After passing this course the student will be able to:

CO1: understand the basic concepts, functions and processes of human resource management.

CO2: get deep understanding of the various HRM processes, such as Recruitment, Selection, Training, Development, Performance Appraisals.

CO3 comprehend the rational design of compensation and salary administration.

CO4: discern the various employee issues and evaluate the new trends in HRM.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

Human Resource Management

Course Code: FCOL-6093

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 Sections 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

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM, Status and competencies of HR manager.

Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.

UNIT-II

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.

Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques, Meaning and Process of Selection, Problems associated with Recruitment and Selection. **Employee Retention**: Meaning, Factors Responsible for High Employee Turnover, Employee, Retention Strategies.

UNIT-III

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.

UNIT-IV

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration, Incentive plans, Fringe benefits, Employee health and safety and Employee grievance system.

Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

Suggested Readings:

1. Dessler, Gary, "*Human Resource Management*", New Delhi, Pearson Education Asia,15th edition, 2017.
2. Durai, Pravin, "*Human Resource Management*," New Delhi, Pearson,2nd edition,2016.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., "*Human Resource Management: Gaining a Competitive Advantag*e," New Delhi, McGraw-Hill,16th edition, 2019.
4. Mathis, Robert L. and Jackson, John H, "*Human Resource Management*," New Delhi, Thomson Publishing, 7th edition, 2015.
5. Gomez, Mejia, Balkin, Cardy, "*Managing Human Resources*," New Delhi, Pearson Education, 8th edition, 2016.
6. Aswathappa, K., "*Human Resource Management*", Text and Cases. New Delhi, Tata McGraw ,Hill, 8th edition, 2017.
7. Snell, Scott, and Bohlander, George, "*Human Resource Management*," New Delhi, Cengage Learning, 16th edition, 2016.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

International Business

Course Code: FCOL-6094

Course Outcomes:

After passing this course the student will be able to:

CO1: Understand business expansion abroad and key issues related to their operations in other countries

CO2: Develop an understanding of various theories of International trade

CO3 Gain knowledge to compare cultures and societies globally using socio economic and cultural framework.

. **CO4**: Get an understanding of the concepts of Balance of Payments and Commercial Policy Instruments.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

International Business

Course Code: FCOL-6094

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 Sections 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 International Business: - Meaning, Nature and Characteristics of International Business; Reasons for engaging in International Business; Difference between Domestic Business and International Business; Advantages and Disadvantages of International Business; Challenges of International Trade.

International Business Environment: National and foreign environments and their components–economic, cultural and political–legal environments.

Modes of Entering International Business: Manufacturing at Home, Manufacturing Abroad, Investment Entry Mode, Counter Trade, Other Modes; Factors Affecting Selection of International Entry Mode – External Factors and Internal Factors.

UNIT-II

Theories of International Trade: Classical and Modern Theories of International Trade.

Balance of Payments (BOP): Meaning, Features of BOP, Components of BOP, Importance of BOP, Difference between BOP and BOT, Concept of Disequilibrium in BOP and Autonomous and Accommodating Transactions – Types of Disequilibrium; Causes of Disequilibrium; Correction of Adverse Disequilibrium – Monetary and Non-Monetary Measures, Political Measures and Social Measures.

UNIT-III

Commercial Policy Instruments: Objectives of Commercial Policy, Types of Commercial Policies, Concept of Free Trade – Arguments in favour and against free trade, Concept of Protectionism - Arguments in favour and against Protectionism, Types of Barriers – Tariff and Non-Tariff Barriers.

UNIT-IV

International Organizations and Arrangements: Objectives of GATT; replacement of GATT by WTO, World Trade Organization: Objectives, Organizational Structure, Functions and Principles.

UNCTAD: Origin, Functions, Objectives, Organizational Structure

World Bank: Origin, Objectives, Functions, Organizational Structure.

International Monetary Fund: Objectives, Functions, Organizational Structure.

Regional Economic Co-operation: Types of Regional Economic Groups, Benefits of Regional Economic Integration, Problems and Challenges of Economic Integration, Regional Integration Efforts in Europe, North America and Asia.

Suggested Readings:

1. Charles, W.L. Hill and Jain, Kumar, Arun, "*International Business*",Tata McGraw–Hill, New Delhi, 10th edition,2013.
2. Cherunilam, Francis, "*International Business: Text and Cases*",PrenticeHallofIndia Ltd, New Delhi, 6th edition, 2017.
3. Paul,J.,"*InternationalBusiness*",PrenticeHallofIndiaLtd,NewDelhi,6thedition,2013.
4. RBI. Report on Currency & Finance, Variousissues.
5. Bennett, R., "*International Business*",Pearson Education,2013.
6. Griffin, R. W. and Pustay, M.W., "*International Business*", Prentice Hall.,2011.
7. Michael R. Czinkota. et al., "*International Business*", Fortforth: The Dryden Press, 2011.
8. UNCTAD Reports.
9. WTO, Annual Report

Note: Latest editions to be followed

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

Corporate Governance

Course Code: FCOL-6095

Course Outcomes:

After passing this course the student will be able to:

CO1: understand emergence of corporate governance, throwing light on underpinning theoretical perspective.

CO2: Identify issues usually addressed by corporate governance structures.

CO3 Summarise recent scandals, abuses and regulations relating to governance

CO4: Understand corporate governance in Indian context.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

Corporate Governance

Course Code: FCOL-6095

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 Sections 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

Understanding Corporate Governance (CG): Overview, Meaning, Historical Perspective, Issues

Theory and Practice of CG: Theoretical Basis, Mechanisms, Systems, Indian Model of CG, Meaning of Good CG.

UNIT-II

Emergence of CG in India: Indian Committees and Guidelines, Working Group on the Companies Act 1996, CII's Initiatives, SEBI's Initiatives, Naresh Chandra Committee Report,2003, Narayana Murthy Committee Report, 2003, JJ Irani Committee Report on Company Law, 2005.

Corporate Governance and Stakeholders: Shareholders, Employees, Customers, Institutional Investors, Creditors, CommSectiony and Government. Codes and Standards on Corporate Governance, Corporate Governance: The Indian Scenario.

UNIT-III

Board of Directors and Corporate Governance: Role of board, Directors, Independent Directors, Board Committees and Chairman, Separation OF CEO & Board Chairman Post, Nomination Committee, Board Selection, Boards Performance Evaluation, Executive Compensation, Role of Remuneration Committee. Family owned Business and Corporate Governance Issues

Auditors and Corporate Governance: Statutory Auditors and Internal Auditors Business Ethics and Corporate Governance

UNIT-IV

Major Corporate Governance Failures: BCCI (UK), Maxwell Communication (UK),Enron(USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines, Common Governance Problems Noticed in various Corporate Failures Codes and Standards on Corporate Governance,

Corporate Governance: The Indian Scenario

Suggested Readings:

1. *Fernando,A.C."*CorporateGovernance:Principles,PoliciesandPractices:Principles, Policesand *Practices. India",* Pearson Education India,2nd Edition ,2011.
2. Das,SubhashChandra."*CorporateGovernance:Codes,Systems,Standardsand Practices. India",*PHILearning,2ndEdition,2013.
3. ParthasarthySwami ,"*Corporate Governance: Principles, Mechanism & Practice. India",*DreamtechPress,2006.
4. Clarke,ThomasandDouglasBranson."*TheSAGEHandbookofCorporateGovernance. London:SAGEPublicationsLtd",*SAGEKnowledge,.2012.
5. Charan,Ram,"*BoardsthatDeliver:AdvancingCorporateGovernancefromCompliancetoCompetitiveAdvantage*",Wiley2011
6. Bloomfield,S.,"*Theoryandpracticeofcorporategovernance:Anintegrated* approach",Cambridge University Press.,*2013.*
7. Sarkar, Jayati and Sarkar Subrata,"*Corporate GovernanceinIndia*",SAGE,2012.

NOTE: Latest edition of text books to be used

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

Investment Management

Course Code:

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 Sections 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

Investment Foundation: Investment Meaning, Objectives, Characteristics, Investment v/s Speculation

Investment Alternatives: Bank Deposits, Post Office saving schemes, Equity Shares, Preference Shares, Debentures, Mutual Funds, ULIPS, Real Estate.

UNIT-II

Risk: Meaning, types and computation.

Risk Profile of Investors: Understanding Investor's Investment Psychology and Behaviour, Risk based Investor's Life Stage and Earnings, risk taking Capacity and Appetite, Classifying investors according to their Risk Profile, Matching Products to Investors Risk Profile and Tenure of goals.

Asset Allocation: Expected Returns, Goal Specific Asset Allocation, Change of Asset Allocation while Changing Goals, Selection of Asset Mix as per Investor's Goals,

Asset Allocation Strategies: Strategic, Tactical and Life Stage Asset Allocation

UNIT-III

Wealth Creation: Income and Savings Ratio, Allocation of Savings to Asset Classes, Consistency in Savings & Monitoring, Taking Advantage of OpportSectionies in Various Asset Classes, overall Effective Yield and Tax Aspects, Wealth Protection and Erosion.

Debt Management: Purpose, Need of Debt, Short-term Debt Vs Long term Debt, Fixed Rate Vs Variable Rate Mortgages, Consumer Loans, Refinance, Hire Purchase, Leasing.

Financial Institutions: Meaning, features and Role.

UNIT-IV

SEBI: Role, Objectives and Organisation

New Issue Market: Meaning, Placement of Issue and Book Building

Secondary Market: Concept, Organisation, Listing, Trading of securities, NSE, BSE and MCX. Stock Indices - SENSEX and NIFTY

Course Outcome:

- Develop an understanding of fundamental investment analysistechniques.
- Understand methods and theories of finance in specificcases.
- Analyze property performance indices and quantify risk return trade-offbetween asset classes.
- Identify principal factors influencing supply and demand for main class ofinvestment property

Suggested Readings:

1. Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey,"*Investments*",Prentice Hall of India, 6th Edition ,1998.

2. Reilly, Frank K. and Brown, Keith C., "*Investment Analysis and Portfolio Management*", Thomson–SouthWestern, 11th Edition,2018.

3. Richard Brealey and Steward Myers, "*Principles of CorporateFinance*" McGraw-Hill, 11th Edition,2017.

4. Avadhani, V A., "*Investment Management*" Himalaya PublishingHouse, 8th Edition, 2012.

5. Financial Markets Basic Module(NCFM)

6. Securities Market Basic Module(NCFM)

7. Capital Market Dealers Module(NCFM)

8. Websites:www.nseindia.com

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

Customer Relationship Management

Course Code:

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 Sections 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 Customer Relationship Management: Definition of CRM, Tangible Components, Purpose and Benefits of CRM, Major Perspectives on CRM, Misunderstandings about CRM.

History of CRM: Origin of CRM, Schools of Thought on CRM, Evolution and Growth of CRM, Enablers for the Growth of CRM.

Customer Value: Value to the Customer, Value to the Company: The Satisfaction-Loyalty- Profit Chain.

UNIT-II

Strategic CRM: CRM Perspectives, Elements of a CRM Strategy, Steps in Developing a CRM Strategy.

Implementing CRM Strategy: Types of CRM Implementation Projects, CRM Implementation Effectiveness, Why Do CRM Implementation Projects Fail?.

Customer Analytics: Traditional Marketing Metrics, Customer Acquisition Metrics, Customer Activity Metrics, Popular Customer-Based Value Metrics, Strategic Customer-Based Value Metrics.

UNIT-III

Using Databases: Types of Databases, Benefits of Marketing Databases, Uses of Marketing Databases.

CRM Software: CRM Implementation Options – Developing Software In-House; Buying Licensed CRM Software; Outsourcing a Managed Service, CRM Software and Applications.

Designing Loyalty Programs: Concept of Loyalty – Attitudinal vs. Behavioral Approach, What Is a Loyalty Program?, Problems with Loyalty Programs, Design Characteristics of Loyalty Programs, Drivers of Loyalty Program Effectiveness.

UNIT-IV

CRM Issues in B2B: CRM and Salesforce Force Automation, CRM and Key Account Management, CRM and the Shift from Goods to Services.

CRM in Social Media: How Do Word of Mouth on Social Media Impact Brands?, Measuring the Return of Investment of Social Media.

Measuring Customer Profitability: Computing CLV, Drivers of CLV, Purchase Sequences Analysis: Delivering the Right Message to the Right Customer at the Right Time, Link between

Acquisition, Retention, and Profitability: Balancing Acquisition and Retention Resources to Maximize Customer Profitability, Preventing Customer Churn, Customer Brand Value, Linking Customer Brand Value to Customer Lifetime Value, Customer Referral Value.

Course Outcome:

- Students will understand the basic concepts of Customer relationship management.
- Students will be able to demonstrate an understanding of Operational CRM and its implementation.
- Students will develop an understanding of CRM applications in B2B context, loyalty programs, and customer lifetime value.

Suggested Readings:

1. Kumar, V. and Reinatrz, Werner, "Customer Relationship Management Concept Strategy Tools", Springer Texts in Business and Economics.
2. Baran, Roger J. & Robert J. Galka & Daniel P. Strunk, "Customer Relationship Management", Cengage Learning, New Delhi.
3. Barnes, James G., "Secrets of Customer Relationship Management", McGraw Hill, New Delhi.
4. Kincaid, Judith, "Customer Relationship Management: Getting it Right", Pearson Education, New Delhi.
5. Anderson, Kristin and Carol Kerr, "Customer Relationship Management", McGraw Hill, New Delhi. •
6. Sheth, Jagdish N., Parvatiyar Atul, & Shainesh, G., "Customer Relationship Management: Emerging Concepts, Tools and Applications", McGraw Hill, New Delhi.
7. Gosney, John W., Thomas P., "Customer Relationship Management Essentials", Prentice Hall of India, New Delhi.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

E-Commerce

Course Code:

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 Sections 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 E-Commerce: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce.

Technology used in E-Commerce: The dynamics of World Wide Web and Internet (Meaning, Evolution and Features) ; Designing, building and launching E-commerce Website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

UNIT-II

Security and Encryption: Need and concepts, the E-commerce Security Environment: (dimension, definition and scope of e-security), Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

IT Act 2000 and Cyber Crimes: IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crime.

UNIT-III

E-payment System: Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved ine-payments.

UNIT-IV

On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (Amazon, Snapdeal, Alibaba, Flipkart etc).

Course Outcome:

- Understand different IT related laws.
- Understand various methods of E-Payment.
- Design security procedures and policies to secure cyber ecosystem in the country.
- Generate adequate trust and confidence in IT-system.

Suggested Readings:

1. Reilly, Frank K. and Brown, Keith C., "Investment Analysis and Portfolio Management," Thomson–South Western, 2012
2. Chandra, P, "Investment Analysis and Portfolio Management," Tata Mc Graw Hills, 2017. Fabozzi, Frank J, "Investment Management," Prentice Hall Publications, 2016.
3. Fischer, D.E. and Jordan, R.J. "Security Analysis and Portfolio Management," Pearson Education.

Note: Latest editions to be followed.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

Personal Tax Planning

Course Code:

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 Sections 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

Concept of tax planning: Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management

Tax Planning with reference to residential status- Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status. Double taxation relief under Sections 90 and 91

Planning the Agriculture Income: Provisions relating to concept of agricultural income; Composite income; Tax treatment and tax planning of agricultural income.

UNIT-II

Tax planning with reference to salary income: Tax planning in respect of salary income- Bonus, fees, commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary); Case studies based on designing pay package.

UNIT-III

Tax planning in relation to income from house property and business income: Tax Planning in respect of self-occupied house property, let-out house property partly let out and partly self-occupied house property and property used for business or profession of the assessee. (i) Set-off and carry forward of house property losses. (ii) Tax planning related to Section 80C. (iii) Tax Planning related to business income covering - Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE) - Provisions relating to maintenance of accounts (Section 44AA) - Provisions relating to audit of accounts (Section 44AB).

UNIT-IV

Tax planning in relation to capital gains and other sources: Tax planning with reference to long-term and short-term capital assets and choice of price inflation indexation; Capital gains on equity and non-equity financial instruments; Tax planning in relation to gifts received from relatives and non-relatives.

Other areas of tax planning: Income of others' liable for clubbing; Deductions under Sections 80C, 80CCD (1), 80CCD (1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB; Rebate under Section 87A.

Course Outcome:

- The course will provide students with knowledge the difference between tax avoidance andtax planning.
- The students will understand the corporate tax laws and use it for tax planning.
- The students will be able to understand tax planning under different scenarios.

Suggested Readings:

1. Ahuja, G. and Gupta, R. Systematic Approach to Income Tax, Bharat Law House, Delhi
2. Singhania, V.K. and Singhania, M. Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi
3. Current Tax Reporter, Jodhpur.
4. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
5. Corporate Professionals Today, Taxmann, New Delhi.

Note: Latest edition of readings may be used.

Master of Commerce Under Five Year Integrated Programme (FYIP) Semester –VI

Session: 2026-27

International Human Resource Management

Course Code:

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 Sections 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 Context for International HRM: Globalization, national systems and multinational companies
Human Resources in a Comparative Perspective, International Recruitment and Selection, Work Visa and Migration related issues, Financial Market Sophistication and impact on Workforce selection.

UNIT-II

Cultural Environment: Hofstede's dimensions: Power Distance, Individualism or Collectivism, Masculinity or Femininity, Uncertainty Avoidance, Long-term or Short-term orientation; Gestland's dimensions: Deal focus versus relationship focus; Informal versus formal; Rigid-time (monochromic) versus fluid-time (polychromic); Expressive versus reserved.
Cultural Issues in Performance Management, Developing International Staff and Multinational Teams, Approaches to International Compensation

UNIT-III

Repatriation, Managing Global, Diverse Workforce, Industrial Relations in a Comparative Perspective, Economic Environment and Social Environment
MNCs and International HRM; Transfer of HR practices in MNCs; Outsourcing and human resource management.

UNIT-IV

International leadership development, Recruitment and selection of international managers, International pay and compensation.

Course Outcomes:

- Identify key HR strategies and relating their impact on business performance.
- Gaining an insight into the changing role of HR function in global organizations.
- Understanding New HR metrices used as key performance indicators.
- Evaluate the changing role of human resources in the global arena.

Suggested Readings:

- Monir H. Tayeb International Human Resource Management: A Multinational Company Perspective, Oxford University Press.
- Paul Sparrow, Chris Brewster, Hilary Harris; Pub. Taylor and Francis, Globalizing Human Resource Management; Oxford University Press.
- Human Resource Management – Wayne Mondy: Pearson, 2010
- Human Resource Management- David Lepak & Mary Gowan: Pearson, 2009
- Human Resource Management- Snell & Bohlander: Cengage, 2007
- Managing Human Resource- Cynthia D. Fisher, Lyle F. Schoenfeldt and James B. Shaw: Cengage, 2006
- Strategic Human Resource Management- Jeffrey A. Mello: Thomson, 2007.

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Master of Commerce

Under Five Year Integrated Programme (FYIP)

(Semester: VII-VIII)

(Under Credit Based Continuous Evaluation Grading System)

(CBCEGS)

Session: 2026-27

The Heritage Institution

KANYA MAHA VIDYALAYAJALANDHAR (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 and practical exposure through Industrial Training, wherein the students have to do internship from the industry of their choice and are required to present a seminar based 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 CURRICULLUM OF EXAMINATION OF FIVE YEAR DEGREE PROGRAMME MASTER OF COMMERCE UNDER FIVE YEAR INTEGRATED PROGRAMME (FYIP)
CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM (CBCEGS)

SESSION:2026-27

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-7091	Managerial Economics	C	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-7092	Management Accounting and Control Systems	C	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-7093	Management Principles and Organisation Behaviour	C	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-7094	Business Environment	C	4-0-0	4-0-0	4	100	70	-	30	3
FCMM-7095	Statistical Analysis for Business	C	3-0-2	3-0-1	4	100	50	20	30	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	70		30	3
TOTAL					22	550				

IDEC-1101		Communication Skills
IDEM-1362		Basics of Music(Vocal)
IDEH-1313		Human Rights and Constitutional Duties
IDEI- 1124		Basics of Computer Applications
IDEW-1275		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.**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULLUM OF EXAMINATION OF FIVE YEAR DEGREE PROGRAMME MASTER OF COMMERCE UNDER FIVE YEAR INTEGRATED PROGRAMME (FYIP)
CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM (CBCEGS)

SESSION:2026-27

	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	70	-	30	3
FCOL-8092	Financial Management	C	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-8093	Human Resource Management	C	4-0-0	4-0-0	4	100	70	-	30	3
FCOL-8094	Marketing Management	C	4-0-0	4-0-0	4	100	70	-	30	3
FCMM-8175	Research Methodology	C	3-0-2	3-0-1	4	100	50	20	30	3+1
FCOV-8096	Viva-Voce	C	0-0-4	0-0-2	2	50	-	50	-	-
TOTAL					22	550				

C- Compulsory Course

***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programm**

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)

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: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 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 Managemet 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.

SuggestedReadings:

1. Anthony, Robert N., and Govindrajan, Vijay, "*Management Control System*", 12th Edition,McGrawHill
2. Anthony,Robert,"*ManagementAccounting*",5th edition(2007),Tarapore–wala,Mumbai,
3. Horngren,C.T.,Gray L.Sundem andWilliam O.Stratton, "*Introduction toManagementAccounting*",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.,"ModernManagementControlSystems:TextandCases",1stEdition(2004), PearsonEducationAsia.
6. Pandey,I.M,"Management Accounting",3rd Edition,VikasPublication,Delhi
7. Kaplan, Atkinson, Matsumara and Young, "*Management Accounting*", 5th Edition (2007),PearsonEducation
8. KaplanandAtkinson,"*AdvancedManagementAccounting*",3rd Edition,PearsonLearning
9. Vij,Madhu,"*ManagementAccounting*,"1st Edition(2009),MacmillanPublishersIndiaLtd.

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

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 organisationbehaviour 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: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: Definition, Natureand 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.

SuggestedReadings:

1. HaroldKoontzandHeinzWeihrich,"EssentialsofManagement:AnInternationalPerspective",7thedition (2007),McGraw–Hill, NewDelhi.
2. RichardLDaft,"TheNewEraofManagement", 2nd edition(2008),Thomson,NewDelhi.
3. Stephen P Robbins, David A. Decanzo, "Fundamentals of Management", 6th edition (2007),PearsonEducation, NewDelhi.
4. StephenP.Robbins, Timothy A.Judge, SeemaSanghi, "OrganisationalBehaviour",14thedition,Pearson Education, New Delhi.
5. K. Aswathappa, "OrganisationalBehaviour, Text, Cases and Games", 10th edition (2012),HimalayaPublishing.
6. Sekaran,Uma,"OrganizationalBehaviour: Text andCases", 2007,TataMcGrawHill, 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),VivaBooksPrivateLimited.

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: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

- Salient features of Economic Systems: Capitalist system/Market economy; Socialist systemand 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)
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.

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

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)
Credit Based Continuous Evaluation Grading System (CBCEGS)

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: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

- Company Final Accounts–Requirements of Companies Act, 2013.
- Formand contents of Profit and loss account statement and balancesheet.
- 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.

SuggestedReadings:

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

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)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VIII

Financial Management

CourseCode: FCOL–8092

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

- **Financial Management:** Meaning and nature; Financial goal– profit vs. wealth maximization; Finance functions–investment, financing, liquidity and dividend decisions. Financial planning– Theories of capitalization.
- **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’s through excel).
- **Dividend Policies:** Issues individend 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 beable to-

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

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

CO3: learn about the concepts of Employee Remuneration and Performance appraisail 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)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VIII

Human Resource Management

Course Code:FCOL–8093

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

- **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 JobAnalysis.

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,Challengesof Remuneration.

Unit-IV

- **Job Evaluation**:Meaning,Process and Methods of Job Evaluation.
- **Incentives**:Concept, Importance and Process of Incentive
- **Grievance Handling**:Meaning,Process,Grievance handling machinery.
- **Discipline**: Meaning, reasons of indiscipline, consequences of indiscipline and approach to maintain discipline.

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)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VIII

Marketing Management

Course Code:FCOL–8094

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

- 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.

Unit-II

- Consumer markets and Buyer behavior, Business markets and Business Buyingbehavior.
- Market segmentation: Importance and bases of segmentation.Targeting strategies,Positioning:concept and strategies.

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.

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 Year Integrated Programme (FYIP)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –VIII

Research Methodology

Course Code: FCMM-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

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Semester –VIII

Research Methodology

Course Code: FCMM–8175

Time:3 Hours
Max.Marks:100

Theory Marks:50

L-T-P **Practical:20**

3-0-2 **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

- 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—Afteronly, Before After, After along with control group, Before after with control group,Timeseriesdesigns).

Unit-III

- Measurement concept,Levels of measurement—Nominal,Ordinal,Interval and Ratio.
- Attitude Measurement: Comparative and Non–comparative scaling techniques,Tabulation and cross–tabulation ofdata.

Unit-IV

- Data Preparation,Analysis,and Interpretation.Data preparation,Data screening,Transforming data,Data Analysisand Interpretation
- Data analysis techniques: Multiple regression analysis, Logistic regression analysis,Discriminant Analysis, FactorAnalysis.

Practicals Through Spss:

The students will be trained in the following techniques of data analysis using late stversion 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, KanyaMaha Vidyalaya,Jalandhar

SuggestedReadings:

1. Cooper,D. R. and Schindler, P.S., –*Business Research Methods*‖,9th Edition, Tata McGraw Hill, New Delhi.
2. Levine,D.M.,KrehbielT.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. andWilliams, T.A.,–*Statistics for Business and Economics*‖,2nd Edition (2011), Thompson, NewDelhi.

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

Semester –VIII

Viva Voce

Course Code FCOV-8096

Max.Marks:50

L-T-P
0-0-2