FACULTY OF ECONOMICS & BUSINESS

SYLLABUS
for

Master of Commerce
(Semester: I -IV)

Under Credit Based Continuous Evaluation and Grading System

Session: 2025-26

The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR

(Autonomous)

M.Com

Master of Commerce

Duration: 2 Years

Level: Post Graduation

Type: Degree

M.Com or Master of Commerce is a postgraduate degree program. It focuses on systematic study of the concepts of Accountancy, Management Studies, Economics, Banking and Insurance systems, Research Methodology, Finance, Law, Taxation and Marketing Research etc. In the final semesters students opt for specialization in any field of commerce such as Accounting & Finance, Marketing, Banking, Insurance, Taxation,Capital Market etc.

Programme Specific Outcomes

On successful completion of this Programme, it would:

PSO1: serve as basis for higher studies and research such as Ph.D and M.Phil. degree in Commerce and Management.

PSO2: develop self-confidence and awareness of general issues prevailing in the society.

PSO3:help students to pursue research in various socio-economic issues.

PSO4:give industry exposure to the students which would prepare them for their entrepreneurial journey.

PSO5:prepare students for wide variety of careers dealing in money from accountant to investment banker, money manager to personal finance consultant.

PSO6:help students to apply for UGC-NET or JRF exam, the success in which would help students to opt for teaching as their career or to pursue research.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMME
Programme: Master of Commerce
Credit Based Continuous Evaluation Grading System (CBCEGS)
(Session 2025-2026)

Semester-I										
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**	
MCML-1171	Managerial Economics	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-1092	Management Accounting and Control Systems	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-1093	Management Principles and Organisation Behaviour	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-1094	Business Environment	C	4-0-0	4-0-0	4	100	70	-	30	3
MCMM-1095	Statistical Analysis for Business	C	3-0-2	3-0-1	4	100	50	20	30	3+1
MCMS-1096	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 CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMME
Programme: Master of Commerce
Credit Based Continuous Evaluation Grading System (CBCEGS)
(Session 2025-2026)

	Semester-II									
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**	
MCML-2091	Corporate Financial Accounting and Auditing	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-2092	Financial Management	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-2093	Human Resource Management	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-2094	Marketing Management	C	4-0-0	4-0-0	4	100	70	-	30	3
MCMM-2095	Research Methodology	C	3-0-2	3-0-1	4	100	50	20	30	3+1
MCMV-2096	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/Programme.**

After the end semester exams of semester II and before the commencement of Semester III, 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 III

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMME
Programme: Master of Commerce
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(Session 2025-2026)

Semester-III										
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**	
MCML-3091	Banking and Insurance Services	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-3092 Option BI	Both these options to be selected from one of the groups in the table given below	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-3093 Option BII		C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-3094 Option DI	Both these options to be selected from one of the groups in the table given below	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-3095 Option DII		C	4-0-0	4-0-0	4	100	70	-	30	3
MCMS-3096	Seminar	C	0-0-4	0-0-2	2	50	-	50	-	
	*Student can opt any of the following Interdisciplinary compulsory courses. (The ID course opted in Sem I cannot be opted in Sem III)	IDE	4-0-0	4-0-0	4	100	70		30	3
TOTAL					22	550				

IDEC-3101		Communication Skills
IDEM-3362		Basics of Music(Vocal)
IDEH-3313		Human Rights and Constitutional Duties
IDEM-3124		Basics of Computer Applications
IDEW-3275		Indian Heritage: Contribution to the World

Note:Students can opt for any two of the following groups,each having two papers	
GroupA:Accounting and Finance	
OptionAI	Security Analysis and Portfolio Management
OptionAII	Contemporary Accounting
GroupB:Business Studies	
OptionBI	Strategic Management
OptionBII	Security Market Operations
Group C:International Business	
OptionCI	International Economics Organizations
OptionCII	Management of International Business Operations
Group D:Marketing	
OptionDI	Consumer Behaviour
OptionDII	Retail Management

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.**

Note: Students need to go for internship of 4 weeks immediately after semester II and submit report and present seminar on the basis of learning during internship in Sem III.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMME
Programme: Master of Commerce
Credit Based Continuous Evaluation Grading System (CBCEGS)
(Session 2025-2026)

Semester-IV										
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**	
MCML-4091	Entrepreneurship Development and Project Management	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-4122	E-Commerce	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-4093 Option AI	All these options to be selected from any one of the groups in the Table givenbelow	C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-4094 Option AII		C	4-0-0	4-0-0	4	100	70	-	30	3
MCML-4095 Option AIII		C	4-0-0	4-0-0	4	100	70	-	30	3
MCMV-4096	Viva-Voce	C	0-0-4	0-0-2	2	50	-	50	-	-
TOTAL					22	550				

Note:Students can opt for any one of the following groups,each having three papers	
Group A:Accounting and Finance	
MCML-4093 OptionAI	International Financial Management
MCML-4094 OptionAII	Financial Markets and Financial Services
MCML-4095 OptionAIII	Corporate Tax Law and Planning
Group B:Business Studies	
Option BI	Goods and ServicesTax (GST)
Option BII	International Accounting
Option BIII	Business Ethics and Environment Management

Group C:International Business	
Option CI	International Financial Markets and Foreign Exchange
Option CII	International Financial Management
Option CIII	International Marketing

Group D:Marketing Management	
Option DI	Advertising and Sales Management
Option DII	Brand and Distribution Management
Option DIII	Services Marketing

C- Compulsory Course

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- I
Management Accounting and Control Systems
Course Code: MCML-1092

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- I
Management Accounting and Control Systems
Course Code:MCML-1092

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- I
Management Principles and Organisation Behaviour
Course Code:MCML–1093

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- I
Management Principles and Organisation Behaviour
Course Code: MCML–1093

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”,7th edition (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“,14th edition,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”,5th dition (2008),Tata McGraw Hill, NewDelhi.
8. PhilipSadler,“Leadership”,2nd dition(2005),VivaBooksPrivateLimited.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- I
Business Environment
Course Code: MCML–1094

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- I
Business Environment
Course Code:MCML-1094

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; currencyconvertibility;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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- I
Seminar
Course Code: MCMS-1096

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- I
Seminar
Course Code: MCMS-1096

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Corporate Financial Accounting and Auditing
Course Code:MCML–2091

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Corporate Financial Accounting and Auditing
Course Code:MCML–2091

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Financial Management
Course Code: MCML-2092

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Financial Management
CourseCode: MCML–2092

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Human Resource Management
Course Code: MCML–2093

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Human Resource Management
Course Code:MCML–2093

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Marketing Management
Course Code: MCML–2094

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Marketing Management
CourseCode:MCML–2094

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Research Methodology
Course Code: MCMM–2095

Course Outcomes:

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

CO1: formulate and define the research problem.
CO2: identify various sources and ways of writing literature review and also provide knowledge of concepts and principles of experimental designs.
CO3: identify, use and interpret the results of comparative and non-comparative scaling techniques.
CO4: understand the data preparation process, interpretation and application of various data analysis techniques

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Research Methodology
Course Code: MCMM–2095

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- II
Viva Voce
Course Code MCMV-2096

Max.Marks:50

L-T-P
0-0-2

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
Banking and Insurance Services
Course Code: MCML-3091

Course Outcomes:
After passing this course the students will be able to:

Co1: have Banking and Insurance knowledge and skills together with technology-familiarity andcustomer-orientation.

Co2: understand various BASELnorms & regualations of banking system.

Co3:have an overview of insurance industry &in depth knowledge of insurance act of India..

Co4: get knowledge of financial planning & taxation.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
Banking and Insurance Services
Course Code: MCML-3091

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

- Banking**:** Brief History and Present Structure & management of Commercial Banking(CB)in India. Liquidity Management, Assets and Liabilities Management.
- Innovations in Banking: Internet banking, Phone Banking, Mobile Banking Wholesale and Retail banking,Universal and Narrow Banking, Off Shore Banking and Multi-nationalbanking. Social Banking: Need,Challenges, policy initiatives:

Unit II

- Liberalization of Banking Sector inIndia: Narsimham Committee Report PartIandII.
- Regulation of Banking Sector in India**:** Role of RBI, CRR, SLR, CRAR and Prudential norms.
- BASEL Norms**:** Introduction to BASEL Norms, Regulatory framework, Significance and Difficulties. BASEL III –An introduction. Priority Sector Lending, Genesis of Micro finance.

Unit III

- **Insurance:** Introduction to Insurance-Types of Insurance. Purpose and need. Role of Insurance industry in India-Evolution,Liberalisation in Insurance Sector:Malhotra Committee Report and its status of Implementation, Legislative Insurance Framework.
- RiskManagement**:-**Concept, Nature,Causes,Types and Methods.
- InsuranceAct,1938
- LICAct,1956
- IRDAAct,1999

Unit IV

- Financial planning and Taxation: Saving and Investment Policies of Insurance Companies in India, Tax benefits under insurance policies.
- Insurance pricing:Computation of Premium,rider premium,Bonuses,SurrenderValue and Paid up Value.
- Insurance Documents: Proposal forms, First Premium Receipt/Renewal Premium Receipt,Policy Contract,Endorsements,Renewal Notice/BonusNotices, Other Insurance Documents Concepts of reinsurance, Bancassurance.

SuggestedReadings:

1. Banking Theory Law and Practice, Sundaram and Varshney, SultanChandand Sons Pub1isher, year: 2004Edition
2. ManagingIndianBanks:ChallengingAhead,VasantCJoshi&VinayVJoshi, SagePub1ications,2e.
3. Money Banking and Internationa1 Trade, KPM Sundharam, Sultan Chand andSons, 2002.
4. Financia1 Institutions and Markets, LM Bhole Tata McGraw Hi1l, 2004, 4th Edition
5. Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill
6. FinancialInstitutionsandMarkets,MeirKohn-Tata McGrawHill,1996.
7. Managementof IndianFinancia1 Institutions,RM Srivastava Himalaya Publishing.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
GROUP'B':Business Studies
Strategic Management
Course Code: MCML-3092(OptionBI)

Course Outcomes:
Onsuccessful completion ofthiscourse,studentswillbeableto:

CO1: Have conceptual understanding of Strategy, Strategic Management, the process of Strategic Management and the Strategic Intent (Vission, Mission, Goals and Objectives).

CO2: Analyse External and Internal Environment using different models like Porter's Penta Forces Model,VRIO,Value Chain analysis and External and Internal Evaluation Matrix.

CO3:Understand Business level,Corporate level and Portfolio Strategies.

CO4: Understand the procedure of Strategic Implementation, Evaluation and Control and Get an Overview

of Corporate Governance and Social Responsibilities of Business.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
GROUP 'B': Business Studies
Strategic Management
Course Code: MCML-3092(OptionB1)

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

- Understanding strategy and strategic management.Strategic management process. Strategic decision making. Levels of strategy. The secret of success of successful companies (Mckinsey's7 S model)
- Defining strategic intent: Vision, Mission Goals and Objectives. Characteristics of a good mission statement. Designing and evaluating amission statement.

Unit II

- External environment analysis – Strategically relevant components of external environment. Industry analysis – Porter's five forces model, External Factor Evaluation matrix.
- Internal environment analysis – Resource based view of an organization: VRIOframework; Value chain analysis; Competitive advantage and Core competency.Internal Factor EvaluationMatrix.
- Environmental scanning techniques –ETOP and SWOT analysis.

Unit III

- Business level strategies – Porter's framework of competitive strategies: Cost leadership, Differentiation and Focused strategies.
- Corporate level strategies–Growth strategies–horizontal andverticalintegration;strategicoutsourcing; related and un-related diversification;international entry options;harvesting and retrenchment strategies.
- Portfolio strategies – BCG Model, G E Business Planning Matrix, Shell's Directional Policy Matrix, Product LifeCycle matrix.

Unit IV

- Strategy implementation – Strategy-structure fit: developing and modifying organizational structure.Leadership and organization culture.
- Corporate governance and social responsibilities of business.
- Strategy Evaluation and Control – Nature of strategy evaluation; Strategy evaluation framework; The balanced Score Card.

SuggestedReadings:

1. Wheelen,Thomas L., HungerdavidJ.andRangarajanKrish,"Conceptsin Strategic Management and Business Policy", Pearson Education,India.
2. David, R Fred, "Strategic Management- Concepts and Cases", PearsonEducation,India.
3. Hill, Charles W L and Jones Gareth R, " AnIntegarated Approach toStrategicManagement"Cengage Learning
4. Thompson, Arthur A Jr.; Strickland A J III; Gamble, John E and Jain,Arun K. "Crafting and Executing Strategy The Quest for CompetitiveAdvantage.-Concepts and Cases", TMH,NewDelhi.
5. Pitts, Robert A and Lei, David. "Strategic Management Building andSustainingCompetitive Advantage", Thomson,India.
6. Kazmi, Azhar. "Business Policy and Strategic Management", TMH, NewDelhi.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
GROUP 'B': Business Studies
Security Market Operations
Course Code: MCML-3093(Option BII)

Course Outcomes:

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

CO1:define the role of financial markets at macro level and to understand the practical aspects of primary and secondary market operations.

CO2.know about various technical terms used in the stock market.

CO3. know about the role of various entities involved in the trading process of stock market.

CO4.know the mechanism of stock market/brokinghouses.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
GROUP'B':Business Studies
Security Market Operations
Course Code: MCML-3093 (OptionBII)

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

- Security Market:Meaning,Functions,Features of Primary Market and Secondary Market
- Primary Markets: Procedure for floating public issue, Broad Contents of offer Document, Listing of Securities, Private Placement.
- Exchanges in India (NSE, BSE and MCX): Products traded, exchange membership, organization and management.

UNIT-II

- Indian Stock Indices: Need and importance, Compiling of Index Numbers and Interpretation.
- Clearing and settlement process at National Stock Exchange (NSE).
- Derivatives Market: Participants, Functions and Products- forward, futures, options andswaps.

UNIT-III

- Trading on a Stock Exchange-Online Trading, Internet Trading; MarginTrading.
- Securities and Exchange Board of India:Objectives,Powers and Functions
- Investor Protection-Investor education and awareness,Investor protection fund,Investors'complaints and their redressal-mechanism

UNIT-IV

- Mutual Funds: Evolution, Types of Mutual Fund schemes, Regulation of Mutual Funds inIndia.
- Opening a demat and trading account: Process and Documentation
- Depository(NSDL,CDSL):Role and services
- Credit Rating:Concept,Agencies,Methodology and process

SuggestedReadings:

1. Sharpe,WilliamF.,GordonJ.AlexanderandJeffreyV.Bailey, Investments(PrenticeHall).
2. Fabozzi,FrankInvestmentManagement(PrenticeHall)
3. Haugen,RobertA. TheInefficientStockMarket(Prentice Hall)
4. Taggart,RobertA., QuantitativeAnalysisforInvestmentManagement(PrenticeHall)
5. RichardBrealeyandStewardMyers.PrinciplesofCorporateFinance,McGrawHill.
6. Dimson,E.(ed): StockMarketAnomalies (Cambridge:CambridgeUniversityPress)
7. Khan,M.Y.FinancialServices,TataMcGrawHillPublishingCompany,NewDelhi.
8. ReillyandBrown,InvestmentAnalysisandPortfolioManagement (Cengage).
9. Singh,Preeti,InvestmentManagement,HimalayaPublishingHouse,NewDelhi.
10. Avadhani,V.A. InvestmentManagement, Himalaya,HimalayaPublishingHouse,NewDelhi

Websites:

www.sebi.gov.in
www.bseindia.com
www.nseindia.com
www.iseindia.com
www.stockholding.com
www.capitalideasonline.com
www.indiainfoline.com
www.rbi.org.in
www.otcei.net

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
GROUP 'D': Marketing
Consumer Behaviour
Course Code: MCML-3094 (OptionDI)

Course Outcomes:

After passing this course,the students will be able to:

CO1:understand what consumer behaviour is and the different types of consumer needs and motives.

CO2: understand the concept of consumer perception, learning and attitude formation

CO3: learn about the concept of reference groups, social class, cultural and sub-cultural influence on consumer behaviour.

CO4: learn about psychological process behind the behaviour of their consumers and how they make decisions.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
GROUP 'D': Marketing
Consumer Behaviour
Course Code:MCML-3094 (OptionDI)

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 Consumer Behaviour:Nature,Scope and Importance.
- Consumer Motivation: Nature of motivation; Types of consumer needs and motives; Dynamics of motivation; Need conflict; Need Hierarchy Theory of Motivation and its applications; Measurement of Motives.
- Personality and Consumer Behaviour: Definition of personality; Theories of personality;Personality and consumer diversity;Self concept and self image; Life style and psychographics.

Unit II

- Consumer Perception: Elements of perception; Dynamics of perception, Perceptual process;Perception and marketing strategy; Perceived risk.
- Consumer Learning: Elements of consumer learning; Behavioural theories and Cognitive theories of learning.
- Consumer Attitude Formation: Definition of attitudes; Structural models of attitudes;Attitude Theories; Attitude formation;Strategies of attitude change;Measuring Attitude.

Unit III

- Reference Group and Family Influences: Power of reference groups; Types of consumer related reference groups; Celebrity and other reference group appeals; Family decision making and consumption related roles; Family lifecycle.
- Social Class:Definition;Measurement of social class;Social class dynamics.
- Cultural and Sub cultural Influences on Consumer Behaviour: Definition of culture and subculture; Affect of culture on consumer behaviour; Nature of culture; Measurement of culture; Subculture and consumer behaviour; sub cultural categories.

Unit IV

- Diffusion of Innovation; Diffusion process; Adoption process.
- Opinion Leadership: Definition; Dynamics of the opinion leadership process; Motivation behind opinion leadership
- Consumer Decision Making: Consumer decision process; Types of decisions;Information search process; Alternative evaluation and selection; Decision rules.
- Models of Consumer Behaviour:E.K.B;Howard and Sheth; Nicosia's Model.

SuggestedReadings:

1.Schiffman, I. G. and Kanuk, L. L. Consumer Behaviour, New Delhi, Pearson Education,2007.

2.Blackwell, Roger D., Miniard, Paul W., and Engel James F. Consumer Behaviour,Cengage,2006.

3.Solomon,MichaelR.ConsumerBehaviour,NewDelhi,PearsonEducation,2003.

4.Assael,HenryConsumer BehaviourandMarketingAction,Cengage,2006

5.Loudon, David L. and Della Bitta, Albert J., Consumer Behavior, Tata McGraw-Hill,FourteenthEdition,2002.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
GROUP 'D': Marketing
Retail Management
Course Code:MCML-3095 (OptionDII)

Course Outcomes:
After passing this course,the students will be able to:

CO1: get an overview of retail industry and role that retailing plays in the economic development of a nation.

CO2:learn about psychological process behind the behaviour of their consumers and how they make decisions.

CO3: get acquainted with the role and responsibilities of retail manager.

CO4:understand the process of merchandise procurement and category management.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
GROUP 'D': Marketing
Retail Management
Course Code:MCML-3095 (OptionDII)

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 Retailing: Meaning,Nature and Importance.
Retailing in India: Evolution of Retail in India,Drivers of Retail Change and Challenges to Retail Development in India.
Types of retailers: Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership.

Unit II

Understanding the Retail Consumer: Need for Consumer Behaviour, Factors Influencing the Retail Shopper, The Customer Decision Making Process.
Retail Locations:Types of Retail Locations;Steps involved in choosing a Retail Location; Methods of Evaluating a Trading Area

Retail Store Design and Visual Merchandising: Importance of Store Design; Exterior Store Design; Interior Store Design;Visual Merchandising.

UnitIII

Basics of Retail Merchandising–What is Merchandising, Factors Affecting the Buying Function, The Merchandiser: Roles and Responsibilities, The Buyer: Roles and Responsibilities, Function of Buying for Different Types of Organisations.
Process of Merchandise Planning: Concept of Merchandising, Implications of Merchandise Planning, Process of Merchandise Planning.

UnitIV

Methods of Merchandise Procurement: Merchandise Sourcing, Age of Global Sourcing. Retail Pricing: Concept of Retail Price, Elements of Retail Price, Determining the Price, Retail Pricing Strategies.
Category Management: Concept of Category Management, Reasons for Emergence of Category Management,Components of Category Management,Category Management Process.
Retail Franchising:Concept,Types,Advantages and Disadvantages.

SuggestedReadings:

1. Pradhan, Swapna (2007), *Retail Management–Text and Cases*, Tata McGraw Hill, 3rdEdition.
2. Sinha,P.K.andUniyal,D.P. (2007),*ManagingRetailing*, Oxford,1st Edition.
3. Levy, Michael and Barton A. Weitz (2003), *Retail Management*, Tata McGraw Hill, 7thEdition.
4. Berman, Barry and Joel R. Evans (2006), *Retail Management–A Strategic Approach*,Pearson Education,11thEdition.
5. Dunne, Patrick M; Lusch, Robert F.; and Griffith David A.: Retailing (Cengage, NewDelhi)

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
Seminar
Course Code: MCMS-3096

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 (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- III
Seminar
Course Code:MCMS-3096

Max.Marks: 50

L-T-P
0-0-2

Students will go for Summer Training of four(4) weeks after the exams of M.Com Semester II and will present a seminar on the basis of their training. It will be conducted internally.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- IV
Entrepreneurship Development and Project Management
Course Code:MCML-4091

Course Outcomes:
After passing this course,the students will be able to:

CO1:understand the basic concepts in the area of entrepreneurship

CO2:learn about the importance of entrepreneurship in economic development of a country

CO3:have the conceptual clarity about project feasibility analysis and apply the techniques of social cost-benefit analysis

CO4: develop business plan and identify, assess and manage business risks.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- IV
Session 2025-26
Entrepreneurship Development and Project Management
Course Code: MCML-4091

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

- Entrepreneurship-Concept,Traits,Characteristics,Classification and Types
- Entrepreneurship Motivation, Developing Creativity and Understanding Innovation
- Ethics and Social Responsibility of an Entrepreneur,Entrepreneurial Skills.

UNIT-II

- Role of Entrepreneurship in Economic Development.Entrepreneurial Decision Process,Environmental Assessment: Macro and MicroView.
- Project Management Concept-Generation and screening of project ideas; Sources and Methods. Feasibility Study.
- Managing Risk in Project Network Technique for Project Management,Time and Cost Overrun.

UNIT-III

- Feasibility Study-Market and Demand Analysis,Situational analysis,collection of information and characterization of market, marketing plan.
- Technical Analysis–Manufacturing process,inputs,productmix,plant location and capacity,environmental aspects. Social Cost Benefit Analysis

UNIT-IV

- Financial Analysis – Project Cost estimates, Project Budgeting, Determining Actual costs,assessing working capital requirement, Managing cash flows.
- Project Risk Management–Risk Identification, Assessment, Response planning, Risk Monitoring. Developing an Effective Business Plan-Proposal Preparation,Proposal contents

Suggested Readings:

1. Khanka,SS,EntrepreneurialDevelopment.,S.ChandPublications
2. Desai,Vasant,ProjectManagementandEntrepreneurship.,HimalayaPublishingHouse
3. Chandra,Prasanna,Projects:Preparation,Appraisal,BudgetingandImplementation.,NewDelhiTata McGrawHill.
4. Nagarajan,K.,ProjectManagement,NewAgeInternationalPublishers.
5. Hisrich,RobertDandPeters,MichaelP,Entrepreneurship,Delhi,TataMcGrawHill.
6. Holt,DavidH,Entrepreneurship:NewVentureCreation,Delhi,PrenticeHallofIndia.Latest Editions of books be used.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- IV
GROUP 'A': Accounting and Finance
International Financial Management
Course Code: MCML-4093(OptionAI)

Course Outcomes:
After passing this course the student will be able to:

CO1:haveindepth knowledge of internationaltrade,investment,financingdecisions.

CO2:have conceptual knowledge of different theories of foreign exchange system.

CO3:have knowledge of how we measure & manage foreigh exchange exposures.

CO4.To gain conceptual knowledge regarding financial derivatives.

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Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- IV
GROUP 'A': Accounting and Finance
International Financial Management
Course Code: MCML-4093(OptionAI)

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

- Foreign Exchange System: The Internationalization of Business and Finance, Alternative Exchange Rate Systems;International monetary system,The European Monetary System.
- Foreign Exchange Rate Determination: Introduction to spot market and Forward Market;Setting the Equilibrium Spot Exchange Rate;Factors affecting Currency Value: BOP Approach & Asset Market Approach;Role of Central Bank in Determination of Exchange Rates;Parity conditions in International Finance: Arbitrage and Law of One Price;Purchasing Power Parity;Fisher Effect;Fisher Effect in International Context.

Unit II

- Currency Forecasting: Interest Rate ParityTheory,The relationship between forward and future spot rate, Currency Forecasting;
- Balance of payments: Balance of Payment Categories: Current Account, Capital Account,Official Reserves Account; Balance of Payment: The International flow of goods,services and capital, Coping with current account deficit.

Unit III

- Country Risk Analysis:Country Risk Analysis,Measuring & Managing Political Risk,Firm Specific Risks; Country Risk Analysis: Study of Economic & Political Factors Posing Risk.
- Measuring Various Exposures:Transaction Exposure, Operating Exposure and Translation Exposure.Risk Hedging-An Introduction

Unit IV

- Foreign Exchange Risk Management: Foreign Exchange Instruments,Recent developments in derivatives markets in India;Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

Suggested Readings:

1. Shapiro Allan C (2003), "Multinational Financial Management", 7thEdition, JohnWiley&Sons, Singapore
2. Apte P.G. (2009) International financial Management, 5th Edition, Tata McGraw Hill,India
3. Bhalla, V. K (2008), "International Financial Management", 7thEdition,AnmolPublications,India
4. Eiteman, Stonehill, Moffett(2004), " Multinational BusinessFinance",10thEdition,PearsonEducation,India.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- IV
GROUP 'A': Accounting and Finance
Financial Markets and Financial Services
Course Code: MCML-4094 (OptionAII)

Course Outcomes:

After passing this course the student will be able to:

CO1:understand the role and functions of the Indian Financial System in reference to them a cro economy.

CO2:explain the concept of NBFCs, Factoring services and Venture capital financing.

CO3:describe how different financial markets function like debtmarket, call money market, government securities market.

CO4:understand the concept of securitization, commercial papers and certificate of deposits.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- IV
GROUP 'A': Accounting and Finance
Financial Markets and Financial Services
Course Code:MCML-4094(OptionAII)

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

- Indian Financial System:Meaning,Structure,Role and Deficiencies
- Development Banking in India: Evolution, Structure, Promotional Role, Resource Planning and Mobilisation,Project Evaluation and Follow Up,PerformanceEvaluation.Recent Developments in Development Banking.
- Reserve Bank of India:Organization and Management,Monetary Policy,Technique of Monetary control, Liquidity Adjustment Facility.

Unit II

- NBFCs:Concepts,RBI Guidelines, Progress, problems and Prospects.
- Banking Sector Reforms inIndia-Implementation Status.
- Factoring Services in India
- Venture Capital Financing in India

Unit III

- CCIL:Role and Functions.
- Repos:Concept,Process and Progressin India
- Govt.Securities Market in India
- Call Money Market in India

Unit IV

- Treasury Bills Market in India
- Commercial Paper and Certificate Deposit Market in India.
- Securitization:Concept,Process and Progress in India

SuggestedReadings:

1. Indian FinancialSystembyH.R.Machiraju,VikasPublishingHousePvt.Ltd.
2. IndianFinancialSystembyVarshney&Mittal,SultanChand&Sons.
3. Management of Indian Financial Institutions by R.M.Srivastava–HimalyaPublishingHouse
4. Managing IndianBanksbyVasantC.Joshi,SagePublications.
5. IndianFinancialSystembyVasantDesai,HimalyaPublisingHouse.
6. Financial Institutions&MarketsbyL.M.Bhole.
7. M.Y.Khan,FinancialServices,TataMcGrawHills,NewDelhi,2007.

WebSites:-

1. www.rbi.org.in
2. www.nsdl.com
3. www.licindia.com
4. www.sebi.gov.in
5. www.nabard.org
6. www.ifciltd.com

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- IV
GROUP ‘A’: Accounting and Finance
Corporate Tax Law and Planning
Course Code: MCML-4095(OptionAIII)

Course outcomes:

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

CO1:have the knowledge of latest provisions of Income Tax Act.

CO2:understand the concept of Tax Planning and Assessment Procedures of Companies.

CO3:take tax-sensitive decisions in the real life.

CO4:apply legitimate ways of planning tax while taking different financial/managerial decisions.

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- IV
GROUP 'A': Accounting and Finance
Corporate Tax Law and Planning
Course Code: MCML-4095(OptionAIII)

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

- **Tax Planning, Tax Avoidance & Tax Evasion:** Meaning, features and basic differences between tax planning,avoidance and evasion;various tools of tax evasion;Tax Management and its scope.
- **Corporate Tax**: Residential status of a company, Computation of total income and tax liability of companies, Minimum alternate tax.
- **Deductions** from Gross Total Income u/s70 related to company assesse.

Unit II

- **Tax deduction or collection at source**,Advance payment of tax for company assesses.
- **Tax Planning for company assess** with reference to location and type of business.
- **Tax Planning in relation to Forms of Organisation:** Sole Proprietary; Partnership and Company form of Organisation from tax planning point of view.

Unit III

- T**ax incentives to Newly Established Industrial Undertakings:** In Special Economic Zones u/s 10 AA and for exporters.
- Tax planning in respect of Amalgamation or Demerger.
- **Tax Planning and Financial Management Decisions**: Tax Planning relating to Capital structure decisions,Dividend Policy,Inter-Corporate Dividend and Bonus shares

Unit IV

- **Tax Planning and Management Decisions**:Own or Lease Decision, Make or Buy Decision, Sale of Asset used for Scientific Research, Decision relating to Repair, Replace, Renovation of an Asset,Shut-down or Continue Decision.
- **Taxability of Dividend from Company and investors point of view.**
- **Avoidance of Double Taxation**

Suggested Readings:

1. AhujaGirish,“SystematicApproachtoIncomeTax”,BharatLawHouse,NewDelhi

2. Gaur,Narang&Puri,“CorporateTaxPlanningandManagement”, KalyaniPublishers,Ludhiana

3. MehrotraH.C.,“IncomeTaxLaw&Practice”,SahityaBhawanPublications,Agra

4. Singhania.K.Vinod, “DirectTaxTheory& Practice”,TaxmanPublications(P)Ltd.

Website:www.incometaxindia.gov.in

Master of Commerce (Two Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester- IV
Viva-Voce
Course Code: MCMV-4096

Time: 3 hours

Max Marks: 50

L-T-P
0-0-2

Viva-Voce will be taken by external examiner.