

(Applicable to the batch of students admitted in the academic year 2025-2026)

M.Com (CBCS)

FACULTY OF COMMERCE(PG), IIMC

M.Com.
III & IV Semester Syllabus (CBCS)
(w.e.f. 2026-27)



FACULTY OF COMMERCE(PG)
INDIAN INSTITUTE OF
MANAGEMENT & COMMERCE
Autonomous College (UG & PG)

6-1-91, Khairatabad, Hyd- 500 004, T.S


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Hyderabad - 500 007

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)

M.Com. (CBCS)

FACULTY OF COMMERCE, IIMC

DEPARTMENT OF COMMERCE (PG), IIMC

M.Com. COURSE STRUCTURE (CBCS)

THIRD SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Marks		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
11	Com: 11 Core – I	Research Methodology & Statistical Analysis	5	5	3 Hrs	30	70	100
12	Com: 12 Core – II	Cost Accounting and Control	5	5	3 Hrs	30	70	100
13	Com: 13 Elective-I:	International Financial Management	5	5	3 Hrs	30	70	100
14	Com: 14 Elective-II:	Security Analysis & portfolio Management	5	5	3 Hrs	30	70	100
15	MDC	Financial Literacy, Wealth Management and Personal Finance	2	2	2 Hrs	10	40	50
16	ECA	Professional Excellence, Leadership And Employability Skills	2	2	2Hrs	10	40	50
		Seminar	-	-	-	-	-	50
		Total	24	24	-	150	350	550

FOURTH SEMESTER

Sl. No.	Code	Title of the Paper	THPW	Credits	DESE	Mark s		
						IA	End-Sem. Exam	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
17	Com:16 Core – I	Quantitative Techniques for Business Decisions	5	5	3 Hrs	30	70	100
18	Com:17 Core – II	Business and Corporate Taxation	5	5	3 Hrs	30	70	100
19	Com:18 Core – III	Strategic Management	5	5	3 Hrs	30	70	100
20	Com:19	Financial Derivative	5	5	3 Hrs	30	70	100
21	Com:20	Project Work	4	4	---	-	100	100
		Total	24	24	-	150	380	500
		GRAND TOTAL	96	96	-	600	1430	2100

THWP= Teaching Hours Per Week; ESED=End-Semester Examination Duration; VV=Viva-Voce;
LPE = Lab Practical Examinations; D=Dissertation; T=Theory; P=Practical; W=Write-up;
PR=Presentation; DESE = Duration of End-Semester Examination, MDC= Multi Disciplinary Course,
ECA= Extended Curricular Activities.

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**** AREA OF SPECIALIZATION**

Sl. No.	Specialization	Semester-III	Semester-IV
I	Finance (F)	(1) IFM: International Financial Management (2) SAPM: Security Analysis and Portfolio Management	(3) FD: Financial Derivatives
II	Accounting (A)	(1) ACA: Advanced Corporate Accounting (2) FSA: Financial Statement Analysis	(3) M&A: Mergers & Acquisitions
III	Marketing (M)	(1) SM: Services Marketing (2) CB: Consumer Behavior	(3) SCM&CRM: Supply Chain Management & Customer Relationship Management
IV	Taxation (T)	(1) DT: Direct Taxation (2) IDT: Indirect Taxation	(3) Tax: Tax Planning
V	International Business (IB)	(1) IFM: International Financial Management (2) ITTP: International Trade – Theory and Practice	(3) IM: International Marketing
VI	Insurance (I)	(1) PPLHI: Principles and Practice of Life and Health Insurance (2) PPGI: Principles and Practice of General Insurance	(3) RP: Retirement Planning
VII	Banking (B)	(1) EB&FS: E- Banking and Financial Services (2) BT: Banking Technology	(3) IB: International Banking
VIII	E-Commerce (E-Com)	(1) NCS: Netiquettes and Cyber Security (2) NIPS: Network Infrastructure and Payment System	(3) LSOIE: Legal Security in E- Commerce
IX	Computer Applications (CA)	(1) RDBMS: Relational Data Base Management Systems (2) CL: Cyber Laws	(3) AE: Advanced Excel

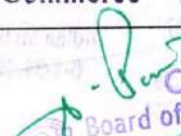
Note:

- 1) O,A, B, C, D, E and F grades are awarded on the basis of marks secured as per the directive given by the University.
- 2) For each paper there will be semester examination for 70 marks and 30 marks for internal assessment 30 marks for tests (average of the two tests).


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SEMESTER-III

RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS

PAPER CODE: COM 11: Core-I

Total Marks: 70+30=100

THPW: 5; Credits: 5

ESED: 3 HRS

OBJECTIVE: *Objective of this course is to develop research orientation among the students and develop analytical skills.*

UNIT-I: INTRODUCTION:

Quantitative Techniques: Meaning, Need and Importance - Classification: Statistical Techniques - Operations Research techniques - Role of Quantitative Techniques in Business and Industry - Quantitative Techniques in Decision making - Limitations.

Research: Meaning, Purpose, Characteristics and Types - Process of Research: Formulation of objectives - Formulation of Hypotheses: Types of Hypotheses - Methods of testing Hypotheses - Research plan and its components - Methods of Research: Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research.

UNIT-II: COLLECTION, PRESENTATION & ANALYSIS OF DATA:

Sources of Data: Primary and Secondary Sources - Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Industrial Economics, Organizational Behavioral and Entrepreneurship (Practically students should be able to design questionnaires for given problem/cases in these areas). Census vs. Sampling - Methods of Sampling Random and Non-Random Sampling methods - Measurement and scaling techniques.

Processing and Presentation of Data: Editing, coding, classification, and tabulation - Graphic and diagrammatic presentation (Theory only). Statistical analysis of Data: Types of analysis (Descriptive analysis and inferential analysis) - Tools: Measures of Central Tendency, Measures of Variation, Skewness, Time series, Index numbers, Correlation and Regression (theory only).

UNIT-III: INTERPRETATION AND REPORT WRITING:

Interpretation: Introduction - Essentials for Interpretation, Precautions in interpretation - Conclusions and generalization - Methods of generalization. Statistical fallacies: bias, inconsistency in definitions, inappropriate comparisons, faulty generalizations, drawing wrong inferences, misuse of statistical tools, failure to comprehend the data. (including small cases). **Report Writing:** Meaning and types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report - Documentation: Footnotes and Bibliography - Checklist for the report.

UNIT-IV: STATISTICAL ESTIMATION AND HYPOTHESIS TESTING:

Concepts: Population, sample and sampling distribution - Parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits - Estimation of population parameters - Properties of a good estimator - Point and interval estimation - Hypothesis Formulation and testing procedure - Type I and Type II errors - One tail and two tail tests (Theory only).

Sampling of Attributes: Estimation and testing of Number and Proportions of Success - Difference between two proportions (including problems).

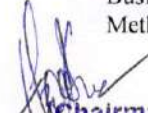
UNIT-V: SAMPLING OF VARIABLE:

Large Samples: Difference between large and small samples - Estimating population mean - Testing: Significance of Mean - Significance of the difference between means of two samples - Significance of the difference between the standard deviations of two samples. (including problems)

Small Samples: 't' test - Fixing fiducial limits to population mean - Testing: Significance of the mean - Significance of the difference between two independent means - Significance of the difference between two dependent means (including problems).

SUGGESTED READINGS:

1. Levin et al: Statistics for Management., 2. Kothari: Research Methodology., 3. Zikmund: Business Research Methods., 4. Krishna Swamy: Methodology of Research in Social Sciences., 5. SC. Gupta: Fundamentals of Statistics., 6. SP. Gupta: Statistical Methods., 6. 7. Keller: Statistics for Management & Economics., 8. Sanchetty & Kapoor: Business Statistics., 9. Anderson: Statistics for Business and Economics, Achalapathi KV: Reading in Research Methodology in Commerce & Business Management.


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COST ACCOUNTING AND CONTROL

PAPER CODE: COM 13: Core-III
THPW: 5 ; Credits: 4

Total Marks: 70+30=100
ESED: 3 HRS

OBJECTIVE: to impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.

UNIT-I: INTRODUCTION:

Cost Accounting: Nature and Scope, Need, Objectives - Cost Concepts - Installation of Costing System - Cost Accounting its relationship with Financial Accounting and Management Accounting - Cost Accounting Standards - Cost Classification - Cost Sheet - Books of Accounts - Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts (Including Problems).

UNIT-II: PROCESS COSTING:

Process Costing: Meaning, Features, Applicability, Pros and Cons - Unit Costing Vs. Process Costing - Job Costing Vs. Process Costing - Normal Loss and Abnormal Loss - Process Accounts with Stocks - Inter-Process Profit - Equivalent Production - First In-First out Method (FIFO) and Average Method - Joint Products and By-products (Including problems).

UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING:

Marginal Cost: Meaning, Features - Absorption Cost: Meaning, Pros and cons - Marginal Costing Vs Absorption Costing - Preparation of Income Statement under Marginal Costing and Absorption Costing - Differential Costing: Meaning of Differential Cost, Marginal Cost Vs. Differential Cost, Characteristics of Differential Costing, Managerial Applications of Marginal & Differential Cost Analysis (including problems).

UNIT- IV: BUDGETARY CONTROL:

Budget: Meaning, Essentials - Budgeting - Budgetary Control: Essentials, Advantages, Limitations - Classification of Budgets: Functional Budget: Sales Budget, Production Budget, Direct Material Budget, Direct Labor Budget, Manufacturing Overheads Budget - Capital Expenditure Budget - Cash Budget - Master Budget - Flexible Budget - Performance Budget - Traditional System of Budgeting - Zero Based Budgeting (Including Problems).

UNIT-V: STANDARD COSTING:

Standards: Meaning, Types, Establishment - Standard Costing: Need, Pre-requisites, Pros and Cons - Standard Costing and Budgetary Control - Variance Analysis - Revision of Standards - Control and Efficiency Ratios (Including Problems).

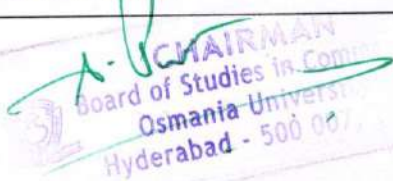
SUGGESTED READINGS:

1. .Prashanta Athma, —Cost and Management Accounting| Himalya; 2. Jain S.P & Narang K.L., —Advanced Cost Accounting| Kalyani Publishers, New Delhi; 3.Iyengar S.P., —Cost Accounting – principles & Practicel Sultan Chand & Sons; 4.Khan M.Y & Jain P.K., –Theory and Problems in Cost Accounting| TMH; 5.Ravi M. Kishore, —Cost Management|, Taxmann; 6.Lall nigam & Jain, —Cost Accounting – Principles and Practicel Prentice-hall; 7.Manish Dutta, — Cost Accounting – Principles & Practicel, Pearson; 8.Saxena VK & Vashist CD, —Advanced Cost & Management Accounting| Sultan Chand & Sons; 9.Colin Drury, –Management & Cost Accounting| Thomson Asia Pvt. Ltd, 10.Asish K. Bhattacharyya – Principles and Practice of Cost Accounting| Prentice Hall, 11.Arora M.N. —Cost Accounting –Principles & Practicel Vikas Publishing House. 12. Ravi M. Kishore —Cost & Management Accounting| Taxman's Publications Pvt. Ltd., New Delhi.


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FACULTY OF COMMERCE, IIMC

SEMESTER III: SPECIALISATION
FINANCE/INTERNATIONAL BUSINESS/
INTERNATIONAL FINANCIAL MANAGEMENT

PAPER CODE: COM 14; F/IB Elective- I
THPW: 5; Credits 5

Total Marks: 70+30=100
ESED: 3 HRS

Objective: To gain the conceptual knowledge and application of international financial management.

UNIT-I: INTRODUCTION TO INTERNATIONAL FINANCIAL MANAGEMENT:

An Overview of International Financial Management: Meaning – Features of International Finance – Scope of International Finance – International Financial Management and Domestic Financial Management – Factors influencing Growth of International Finance – International Monetary System (Theory only)

Balance of Payments Accounting: BoP Accounting Principles – Debit and Credit Entries – Balance of Payments Statement (Including Problems)

UNIT-II: FOREIGN EXCHANGE MARKETS & EXCHANGE RATE MECHANISM:

Foreign Exchange Market: Features – Major Participants – Spot Market: Features, arbitrage, speculation – Forward Market: Features, arbitrage, hedging, Speculation, Swapping (Including Problems)

Exchange Rate Mechanism: Exchange Rate Quotations – Nominal, Real & Effective Exchange Rates – Exchange Rate Determination in Spot Market – Exchange Rate Determination in Forward Market (Including Problems)

UNIT-III: FOREIGN EXCHANGE EXPOSURE:

Measurement of Foreign Exchange Exposure: Meaning & Relevance of Foreign Exchange Exposure – Classification of Foreign Exchange Exposure: Transaction Exposure, Operating Exposure & Accounting Exposure (Including Problems)

Management of Foreign Exchange Exposure: Need – Hedging of Transaction Exposure – Hedging of Real Operating Exposure – Management of Accounting Exposure (Including Problems)

UNIT-IV: INTERNATIONAL INVESTMENT DECISION:

Foreign Direct Investment: Theories of FDI – Costs and Benefits of FDI – Strategy for FDI – Control of MNCs. (Theory Only)

International Capital Budgeting: Evaluation Criteria: Non-discounting Methods and Discounting Methods – Computation of Cash Flow – Cost of Capital: Average Cost of Capital – Cost of Debt – Cost of Equity Shares – Cost of Retained Earnings (Including Problems)

UNIT-V: INTERNATIONAL FINANCING DECISIONS:

International Financial Markets: Channels for International Flow of Funds – Changing Structure of the International Financial Market – Selection of Sources and Forms of Funds (Theory Only)

International Financial Instruments: Euro Credits: Revolving Credit, Term Credit – Euro Bonds: Straight Bonds, Convertible Bonds, Currency Optional Bonds, FRNs – Euro Currency Deposits: Call Deposits, Term Deposits, Certificates of Deposits – Euro Notes: Commercial paper, NIF, Medium Term notes – Euro Issues: FCCB, GDR, ADR (Theory only)

SUGGESTED READINGS

1. Sharan: International Financial Management, PHI; 2. Avadhani: International Finance, Himalaya; 3. Bharati V Pathak: Indian Financial Management, Pearson; 4. Clark: International Finance, 2e Thomson; 5. Jeevenandam: Foreign Trade Finance and Risk Management, Sultan Chand; 6. Joseph Anbarasu: Global Financial Management, Ane Books Pvt. Ltd.; Kevin S: Fundamentals of International Financial Management, PHI; 8. Madhu Vij: International Financial Management, Excel Books; 9. Jeff Madura: International Financial Management, Cengage; 10. Shapiro: Multinational Financial Management PHI.


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SEMESTER III : SPECIALISATION : FINANCE

SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT

PAPER CODE: COM 15: F

THPW: 5 ; Credits: 5

Total Marks: 70+30=100

ESED: 3 HRS

Objective: To familiarize with analysis of securities market, valuation of different securities for the purpose of building optimal portfolio and the students with latest concepts and trends in the securities market.

UNIT-I: SECURITY ANALYSIS:

Fundamental Analysis: Meaning – Economy Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis – Concept of Industry – Industry Life Cycle – Industry Characteristics – Company Analysis – Financial Statements – Analysis of Financial Statements (Theory Only)

Technical Analysis: Meaning – Dow Theory – Basic Principles of Technical Analysis – Trends and Trend Reversal – Eliot Wave Theory – Mathematical Indicators – Market Indicators (Theory Only)

Efficient Market Theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory Only)

UNIT -II: VALUATION OF SECURITIES:

Share Valuation: Concept of Present Value – Share Valuation Model – One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including Problems)

Bond Valuation: Bond Returns – Coupon Rate – Current Yield – Spot Interest Rate – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (Including Problems)

UNIT -III: CAPITAL MARKET THEORY:

Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line – Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (Including Problems)

Arbitrage Pricing Theory: The Law of One Price – Assumptions – Arbitrage Pricing for one Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing – Limitations of APT (Including Problems)

UNIT-IV: PORTFOLIO PERFORMANCE EVALUATION:

Portfolio Performance Evaluation: Need for Evaluation – Evaluation Perspective – Meaning of Portfolio Evaluation – Measuring Portfolio Return – Risk Adjusted Returns – Sharpe Ratio – Treynor Ratio – Differential Return (Including Problems)

UNIT-V: PORTFOLIO REVISION:

Portfolio Revision: Need for Revision – Meaning of Portfolio Revision – Constraints in Portfolio Revision – Portfolio Revision Strategies – Formula Plan – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging (Theory Only)

International Investing: Benefits and Risk of Global Investing – Factors Influencing International Investing – Foreign Exchange Risk (Theory Only)

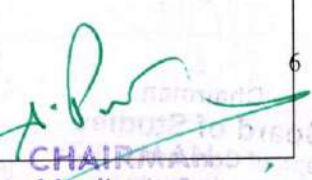
SUGGESTED READINGS:

1. Avadhani, V.A: Investment & Security Management in India, Himalaya; 2. Bhall, V. K.: Investment Management, S. Chand & Co.; 3. Fisher Donald E & Ronald J Jordan: Securities Analysis & Portfolio Management, PHI; 4. Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, McGraw; 5. Gangadhar V: Investment Management, Anmole; 6. Kevin S: Security Analysis and Portfolio Management, Prentice Hall; 7. Mayo: Investments, Thomson; 8. Punithavathi Pundyan: Securities Analysis & Portfolio Management, Vikas; 9. Reilly: Investment Analysis and Portfolio Management, Thomson; 10. Strong: Practical Investment Management, Thomson; 11. Sharp Etal.: Investments, Prentice Hall; 12. Sulochana M: Investment Management, Kalyani.


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SEMESTER III : MULTI DISCIPLINARY COURSE

FINANCIAL LITERACY, WEALTH MANAGEMENT AND PERSONAL FINANCE

PAPER CODE: MDC-15 :

THPW: 2; Credits : 2

Total Marks: 40+10=50

ESED: 2 HRS

Course Objectives:

The course aims to:

1. Develop financial literacy and promote informed personal financial decision-making among students from diverse academic disciplines.
2. Familiarize students with the concepts of budgeting, savings, investments, insurance, taxation, and retirement planning.
3. Enable students to understand various financial products, digital financial services, and emerging financial technologies.
4. Enhance students' ability to evaluate investment opportunities and manage financial risks effectively.
5. Promote responsible financial behaviour, ethical financial practices, and consumer awareness in the digital economy.

Course Outcomes:

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

1. Explain the principles and importance of personal financial planning and financial well-being.
2. Prepare personal budgets and financial plans based on individual financial goals.
3. Compare various investment avenues and select suitable investment options based on risk and return considerations.
4. Utilize digital banking and financial technologies securely while protecting themselves from cyber frauds.
5. Apply knowledge of insurance, taxation, retirement planning, and financial consumer rights for lifelong financial security.

UNIT – I: FOUNDATIONS OF FINANCIAL LITERACY AND PERSONAL FINANCIAL PLANNING:

Meaning, Nature and Importance of Financial Literacy – Financial Well-being – Financial Goals and Goal Setting – Income, Expenditure and Savings – Preparing Personal and Family Budgets – Emergency Fund – Time Value of Money – Inflation and Purchasing Power – Principles of Wealth Creation – Financial Planning Process – Behavioural Aspects of Personal Finance.

UNIT – II: BANKING, DIGITAL FINANCE AND FINANCIAL CONSUMER PROTECTION:

Indian Financial System: An Overview – Commercial Banks and Financial Institutions – Types of Bank Accounts – Banking Services – Digital Banking – Unified Payments Interface (UPI) – Internet Banking – Mobile Banking – Digital Wallets – Credit and Debit Cards – Aadhaar Enabled Payment Systems – FinTech Ecosystem – Cyber Security in Financial Transactions – Online Financial Frauds – Consumer Protection and Financial Grievance Redressal Mechanisms – Financial Inclusion Initiatives.

UNIT – III: INVESTMENT PLANNING AND WEALTH MANAGEMENT:

Meaning and Objectives of Investment – Risk and Return – Power of Compounding – Investment Planning Process – Investment Avenues: Bank Deposits, Post Office Savings, Gold, Real Estate, Government Securities, Mutual Funds, Exchange Traded Funds (ETFs), Equity Shares, Bonds and Sovereign Gold Bonds – Systematic Investment Plans (SIPs) – Diversification and Portfolio Basics – Sustainable and Responsible Investing (ESG Investments) – Introduction to Robo-Advisory Services and AI-based Investment Platforms.

UNIT – IV: INSURANCE, TAX PLANNING AND RETIREMENT PLANNING:

Risk Management and Insurance Planning – Principles of Insurance – Life Insurance – Health Insurance – Motor Insurance – Personal Accident Insurance – Basic Concepts of Income Tax – Tax Planning for Individuals – Tax Saving Instruments – Retirement Planning – National Pension System (NPS) – Employee Provident Fund (EPF) – Public Provident Fund (PPF) – Estate Planning and Nomination – Preparing a Comprehensive Personal Financial Plan.

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SUGGESTED READING:

Textbooks

1. Kapoor, J. R., Dlabay, L. R., & Hughes, R. J. *Personal Finance*. McGraw-Hill Education.
2. Madura, J. *Personal Finance*. Pearson Education.
3. Chandra, P. *Investment Analysis and Portfolio Management*. McGraw Hill Education.
4. Khan, M. Y. *Financial Services*. McGraw Hill Education.
5. Gordon, E., & Natarajan, K. *Financial Markets and Services*. Himalaya Publishing House.
6. Avadhani, V. A. *Investment Management*. Himalaya Publishing House.

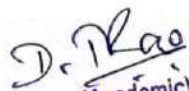
Reference Books

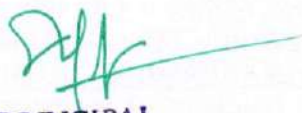
1. Bodie, Z., Kane, A., & Marcus, A. J. *Investments*. McGraw-Hill Education.
2. Mishkin, F. S., & Eakins, S. G. *Financial Markets and Institutions*. Pearson.
3. RBI. *Financial Education Handbook*. Reserve Bank of India.
4. SEBI. *Investor Education Series*. Securities and Exchange Board of India.
5. NCFE. *Financial Education Workbooks*. National Centre for Financial Education.
6. OECD. *OECD/INFE Toolkit for Measuring Financial Literacy and Financial Inclusion*.

Online Resources

- Reserve Bank of India (RBI)
- Securities and Exchange Board of India (SEBI)
- National Centre for Financial Education (NCFE)
- Investor Education and Protection Fund Authority (IEPFA)
- National Stock Exchange (NSE)
- Bombay Stock Exchange (BSE)
- National Pension System (NPS) Trust
- AMFI (Association of Mutual Funds in India)


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SEMESTER III : EXTENDED CURRICULAR ACTIVITIES (ECA)

PROFESSIONAL EXCELLENCE, LEADERSHIP AND EMPLOYABILITY SKILLS

PAPER CODE: ECA-16 :

THPW: 2; Credits : 2

Total Marks: 40+10=50

ESED: 2 HRS

Course Objectives

The course aims to:

1. Develop professional competencies and employability skills required in the contemporary workplace.
2. Enhance leadership, communication, teamwork, and interpersonal effectiveness.
3. Promote ethical values, social responsibility, and sustainable professional practices.
4. Equip students with digital literacy, AI productivity tools, and emerging workplace technologies.
5. Foster innovation, entrepreneurship, lifelong learning, and career readiness.

Course Outcomes

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

1. Demonstrate effective communication, presentation, and professional networking skills.
2. Apply leadership, teamwork, emotional intelligence, and problem-solving skills in professional settings.
3. Utilize digital technologies, AI tools, and professional productivity software responsibly and effectively.
4. Exhibit ethical behaviour, social responsibility, and sustainable professional practices.
5. Develop a professional portfolio demonstrating career readiness, innovation, and lifelong learning competencies.

UNIT – I: PROFESSIONAL COMMUNICATION AND CAREER READINESS:

Professional Communication Skills – Business Etiquette – Corporate Grooming – Public Speaking – Presentation Skills – Business Correspondence – Professional Email Writing – Resume and Curriculum Vitae Preparation – Cover Letter Writing – LinkedIn Profile Development – Interview Skills – Group Discussion Techniques – Networking Skills – Personal Branding.

UNIT – II: LEADERSHIP, EMOTIONAL INTELLIGENCE AND PROFESSIONAL EFFECTIVENESS:

Leadership Concepts – Leadership Styles – Team Building – Collaboration Skills – Emotional Intelligence – Time Management – Conflict Resolution – Negotiation Skills – Critical Thinking – Creative Problem Solving – Decision Making – Stress Management – Adaptability and Resilience – Professional Ethics.

UNIT – III: DIGITAL COMPETENCY, ARTIFICIAL INTELLIGENCE AND WORKPLACE PRODUCTIVITY:

Digital Literacy – Digital Citizenship – Cyber Hygiene – Cloud Collaboration – Microsoft 365 Productivity Tools – Google Workspace – AI-assisted Learning – Generative AI Applications – Prompt Engineering Fundamentals – AI for Academic Writing – AI for Data Analysis – AI for Presentations – AI Ethics – Responsible Use of Artificial Intelligence – Digital Security and Privacy.

UNIT – IV: INNOVATION, ENTREPRENEURSHIP AND SOCIAL RESPONSIBILITY:

Innovation Mindset – Design Thinking – Entrepreneurial Competencies – Startup Ecosystem in India – Intellectual Property Rights – Business Model Canvas – Sustainable Development Goals – Corporate Social Responsibility – Environmental Sustainability – Financial Inclusion – Community Engagement – Volunteerism – Professional Values – Lifelong Learning.

Suggested Assessment Pattern

Internal Assessment (10 Marks)

Activity	Marks
Portfolio Evaluation	5
Presentation / Workshop Participation	5

End Semester Assessment (40 Marks)

The evaluation shall be competency-based.


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Component	Marks
Professional Portfolio	10
Viva-Voce / Presentation	10
Reflective Report	10
Project / Innovation Activity	10

Alignment with Sustainable Development Goals (SDGs)

The course supports:

- SDG 4 – Quality Education
- SDG 5 – Gender Equality
- SDG 8 – Decent Work and Economic Growth
- SDG 9 – Industry, Innovation and Infrastructure
- SDG 10 – Reduced Inequalities
- SDG 11 – Sustainable Communities
- SDG 12 – Responsible Consumption and Production
- SDG 16 – Peace, Justice and Strong Institutions
- SDG 17 – Partnerships for the Goals

SUGGESTED READING:

Textbooks

1. Covey, S. R. *The 7 Habits of Highly Effective People*. Simon & Schuster.
2. Maxwell, J. C. *Developing the Leader Within You 2.0*. HarperCollins.
3. Carnegie, D. *How to Win Friends and Influence People*. Simon & Schuster.
4. Goleman, D. *Emotional Intelligence*. Bantam Books.
5. Brown, B. *Dare to Lead*. Random House.
6. Tracy, B. *Eat That Frog!*. Berrett-Koehler.

Reference Books

1. Drucker, P. F. *The Effective Executive*. Harper Business.
2. Pink, D. H. *Drive*. Riverhead Books.
3. Kahneman, D. *Thinking, Fast and Slow*. Penguin Books.
4. Brown, T. *Change by Design*. Harper Business.
5. UNESCO. *Education for Sustainable Development Goals: Learning Objectives*.
6. World Economic Forum. *The Future of Jobs Report* (latest edition).

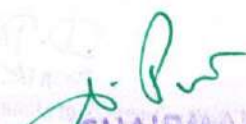
Why this curriculum is distinctive:

Unlike traditional ECA courses that focus on isolated seminars or co-curricular participation, this curriculum integrates **professional excellence, AI literacy, leadership, innovation, sustainability, digital productivity, employability, and experiential learning** into a structured, outcome-based framework. It aligns with NEP 2020, Outcome-Based Education (OBE), and the evolving expectations of employers and higher education institutions, ensuring that M.Com. graduates are equipped not only with disciplinary knowledge but also with the competencies required to thrive in academia, industry, entrepreneurship, public service, and the digital economy.


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SEMESTER-IV

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

PAPER CODE: COM 16: Core-I

Total Marks: 70+30=100

THPW: 5 ; Credits: 4

ESED: 3 HRS

Objective: to impart inferential skills to the student by using Quantitative Techniques for Business Decisions.

UNIT-I: ANALYSIS OF VARIANCE AND STATISTICAL QUALITY CONTROL:

F-test: Meaning and Applications - ANOVA: Assumptions - Procedure - One way and two-way analysis of variance (including Problems).

Statistical Quality Control: Introduction - Chance and Assignable Causes of variation Uses of SQC - Process Control and Product Control - Control Charts for Variables: X - chart - Range chart - Standard deviation chart - Control charts for attributes: C chart - p Chart - np chart.

UNIT-II: ASSOCIATION OF ATTRIBUTES & CHI SQUARE TEST:

Association of Attributes: Meaning - Distinction between correlation and association Methods of studying Association - interpretation of results.

Chi Square Test: Definition - Conditions for applying Chi square test, Yates's correction - Uses and limitations of Chi square test - Chi square test for testing the independence of Attribute - Chi square test for goodness of fit (including problems).

UNIT-III: OTHER NON-PARAMETRIC TESTS:

Non- Parametric test, Meaning - Sign Test - Paired Sample Sign Test Mann -Whitney test (UTEST); One Sample Run test Kruskal-Wallis test (H-test); Rank correlation test - Merits and limitations of Non - Parametric test.

UNIT-IV: STATISTICAL DECISION THEORY AND GAME THEORY:

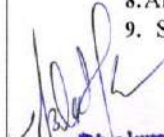
Statistical Decision Theory: Nature of Decision - State of Nature - Pay off Tables - Expected Pay off - Expected Opportunity Loss - Value of Perfect Information - Types of Decision Situation - Choice of Decision Criteria - Decision Tree Analysis - Decision Making under Uncertainty (including simple problems); **Game Theory:** Characteristics of Game Theory - Two Persons Zero Sum Game - Maximum and Minimax Strategies - Saddle Point - Dominating Strategy - Mixed Strategy - Limitations of Game Theory (including simple problems with Analytical Formulae and Graphical Methods).

UNIT-V: LINEAR PROGRAMMING (LP):

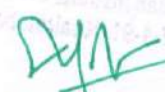
Meaning - Requirements for application - Assumptions - Advantages - Application of LP - Formulation of LP problems (including simple problems). **Graphical Solutions** of LP problems with two variables only (including simple problems).

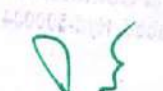
SUGGESTED READINGS:

1. Levin & Rubin: Quantitative Approaches in Management, Pearson
2. SC. Gupta: Fundamentals of Statistics, Himalaya Publications
3. SP. Gupta: Statistical Methods.
4. Anderson: Quantitative Methods for Business Decision, 8e Thomson
5. Barry Render et al: Quantitative Analysis for Management, PHI
6. Anderson: Introduction to Management Science: Quantitative Techniques for Decision Making, Thomson
6. G. Gopikuttan: Quantitative Methods and Operational Research, Himalaya
7. D.C. Sancheti & VK. Kapoor: Statistics, Sultan Chand & Sons
8. Anand Sharma: Quantitative Techniques for Decision Making Himalaya Publications
9. Shenoy GV: Quantitative Techniques for Managerial Decisions, New Age


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SEMESTER-IV
BUSINESS AND CORPORATE TAXATION

PAPER CODE: COM 19; T

THPW: 5; Credits : 4

Total Marks: 70+30=100

ESED: 3 HRS

Objective: to acquaint the student with the Theoretical and Practical aspects of Assessing Partnership Firms, Companies, Co-operatives and Trusts. To make the student aware of basics of GST and Customs Act.

UNIT-I: ASSESSMENT OF PARTNERSHIP FIRMS & AOP:

Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest and remuneration paid to partners U/S 40(b) - Computation of Total Income - Assessment of Partners of Firm - Change in constitution of Firm Succession of one firm by another firm - Assessment of dissolved or discontinued firm - Partnership Firm Assessed as Association of Persons (AFAOP) - Computation of Total Income - Treatment of share of income received by partners of PFAOP (Theory and Problems).

UNIT-II: ASSESSMENT OF COMPANIES-I:

Meaning of Company - Types of Companies - Computation Procedure - Taxable income - Deductions - Tax Liability - MAT - Carry Forward and set off of losses - Tax on Distributed Profits - Tax on income distributed to Unit holders - Tax on income receipt from venture capital companies and funds (Theory and Problems).

UNIT-III: ASSESSMENT OF COMPANIES – II & OTHER TAXES:

Companies: Computation of total income of companies - Determination of Tax Liability (Problems).
Other Taxes: Security Transaction Tax - Tonnage Tax (Theory and Problems).

UNIT-IV: ASSESSMENT OF CO-OPERATIVES AND TRUSTS:

Cooperative Societies: Meaning - Deduction u/s 80(p) - Other deductions - Computation of Tax (Theory and problems). Trusts: Definition - Creation - Registration - Types of Trusts - Tax Exemptions - Accumulation of income - Income not exempted - Assessment of Trust (Theory and problems).

UNIT – V: FUNDAMENTALS OF GST & CUSTOMS ACT:

GST Introduction - Registration - Inter & Intra State Acts under GST - Distinction between goods and services - Levy and collection of GST - Exemptions from GST - Place, Time and value of supply input tax credit - Payment of GST. (Theory only)

Customs Act: Meaning- Classification – Types of Customs duty – Exemptions.

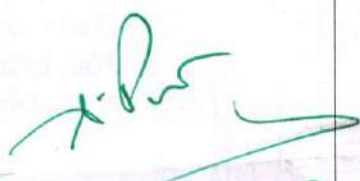
SUGGESTED READINGS:

1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. V.P. Gaur and D.B. Narang Income Tax Law and Practice- Kalyani Publications
3. Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.
4. CA (Dr.) KM Bansal Taxmann's Fundamentals of GST & Customs Law
5. GST and Customs : K. Bansal, Taxmann Publications
6. VS Date Indirect Taxes: Taxmann's publications


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SEMESTER-IV

STRATEGIC MANAGEMENT

PAPER CODE: COM 18; CORE - III
THPW: 5 ; Credits : 4

Total Marks: 70+30=100
ESED: 3 HRS

UNIT I: OVERVIEW OF STRATEGIC MANAGEMENT:

Strategy – Concept –Mintzberg Models of strategy- Levels of Strategy -Strategic Management: Process-Benefits –Guidelines for effective Strategic Management. Strategy, Ethics and Social Responsibility – Need for good corporate Governance – Corporate Citizenship

UNIT II: ENVIRONMENTAL ANALYSIS:

Internal Analysis: Competitive Advantage – Competencies -SWOT Analysis –Resources, Capabilities and Core Competence- Resource Base View of a firm – Key Success Factors – Value Chain Analysis Bench Marking.

External Analysis: Components of External Analysis – Segments of General Environment - Industry's dominant factors- Porter's Five Forces Model –PEST Analysis – Industry Driving forces –Strategic group mapping.

UNIT III: CRAFTING STRATEGY:

Vision and Mission – Significance- Characteristics- Objectives – Types – Setting of Objectives - Factors affecting Strategy – Generic Strategies (Overall Low Cost Provider, focused low cost, Broad Differentiation, focused differentiation, Best-Cost Provider) Other Strategy Choices – Strategic Alliances – Mergers and Acquisitions – Vertical Integration – Outsourcing –Offensive Strategies – first mover advantages and disadvantages-diversification –modernization – turnaround.

UNIT IV: EXECUTING STRATEGY (IMPLEMENTATION OF STRATEGY):

Nature – Organizational Issues (Annual Objectives, Policies, Resource Allocation. Structure, Restructuring, Reengineering, e-reengineering, performance pay, change, conflict, culture, hr issues leadership). Marketing, Finance and Accounting Issues: Segmentation, Targeting, Positioning, Marketing Mix. Finance and Accounting: financing, investment ,dividend, budgets. Performance Evaluating (ROI, EVA, and MVA)- Balanced Score Card

UNIT V: EVALUATION OF STRATEGY:

Strategic Evaluation – Significance – Criteria – Barriers and overcoming barriers. Strategic Control and Operation Control-Types of Strategic Controls –Process of operation Control- Evaluation techniques for strategic and operational control

SUGGESTED READINGS:

1. Thompson and Strickland :Crafting and Executing Strategy, Tata Mcgraw Hill
2. Fred r. David: Strategic Management, PHI
3. Hitt, Ireland and Hoskisson: Strategic Management, Southwestern
4. Vipin Gupta and Others: Business Policy and Strategic Management, PHI


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SEMESTER IV : SPECIALISATION : FINANCE
FINANCIAL DERIVATIVES

PAPER CODE: COM 20; F

THPW: 5; Credits: 5

Total Marks: 70+30=100

ESED: 3 HRS

Objective: To make student efficient in the area of derivatives, giving them the knowledge of basics in Derivatives such as Forwards, Futures, Options and Swaps etc.

UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES:

Financial Derivatives: Definition - Features - Types - Uses - Critiques - History of Derivatives Markets - Financial Derivatives Indian Scenario - Evolution of Derivatives in India - Benefits of Derivatives - Equity Derivatives - Derivatives Trading at NSE and BSE - Emerging Structure of Derivatives Markets in India (Theory)

UNIT- II: FORWARDS AND FUTURES:

Forwards and Futures: Meaning - Distinction between Forwards and Futures Contracts - Future Terminology and Types of Financial Future Contracts - Future Payoffs - Operation of Traders in Futures Market - Growth of Futures Market in India - Futures Market Trading Mechanism - Forward Market Trading Mechanism - Forward Prices Vs. Future Prices - Determination of Future Prices of Specific Assets - Futures on Commodities - Theory of Futures Prices - Recommendations of L.C Gupta Committee (Theory)

UNIT- III: OPTIONS:

Options: Concept of Option - Futures Vs. Options - Determinants of Option Prices - Black Scholes Option Pricing Model - Binomial Pricing Model (Including Problems)

UNIT- IV: SWAPS

Swaps: Concept and Nature - Evolution of Swaps Market - Features of Swaps - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap - Using Swap to Manage Risk - Pricing and Valuing Swaps (Including Problems)

UNIT- V: STOCK INDEX FUTURES:

Stock Index Futures: Concept of Stock Index - Stock Index Futures - Stock Index Futures as a Portfolio Management Tool - Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market (Including Problems)

SUGGESTED READINGS:

1. S. L. Gupta: Financial Derivatives: Theory, Concept and Problems, PHI; 2. David A. Dubofsky, Thoamas W Multer, TR: Derivatives Valuation and Risk Management, Oxford; 3. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage; 4. Rjiv Srivastava: Derivatives and Risk Management, Oxford Higher Education; 5. John C Hull: Options, Futures and Other Derivatives, Pearson; 6. Jayanth Rama Varma: Derivatives and Risk Management, TMH; 7. Mishra Financial Derivatives, Excel; 8. Prafulla Kumar Swain: Fundamentals of Financial Derivatives, HPH; 9. R. Amuthan: Financial Derivatives, HPH; 10. Sundaram Janakiramanan: Derivatives and Risk Management, Pearson.


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PROJECT GUIDELINES:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

1) The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of two semesters.

2) The topic is to be selected carefully with the help of supervisor.

3) All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.

4) The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.

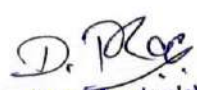
5) The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks.

6) The External Examiners will examine the following in Project Report:

- a) Literature Survey on the Topic Chosen.
- b) Method of Data Collection.
- c) Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
- d) Analysis and inference and implication of the study.
- e) Overall linkage between objectives, methodology, findings and suggestions.
- f) Bibliography and References.

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