



**Vivekanand Education Society's  
College of Arts, Science and Commerce  
(Autonomous)**

**Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.**

*Accredited by NAAC "A Grade" in 3<sup>rd</sup> Cycle - 2017  
Best College Award – Urban Area, University of Mumbai (2012-13)  
Recipient of FIST Grant (DST) and STAR College Grant (DBT)*

**Affiliated to the  
University of Mumbai**

**V.E.S.**

**Sir Syllabus 1062**

**Program: M.COM**

**(Program code: VESPCMC)**

**As per NEP 2020  
with effect from Academic Year 2023 - 2024**



## VIVEKANAND EDUCATION SOCIETY'S College of Arts, Science and Commerce

(AUTONOMOUS)

NAAC Re-accredited 'A' Grade (2017)

Best College Award (Urban Area: Year 2012-13) University of Mumbai

\*\*Recipient of FIST Grant (DST)\*\* \*\*Recipient of STAR College Grant (DBT)\*\*

### Program Outcomes (PO):

A learner completing M.Com. will be able to:

**PO-1** Get acquainted with conventional as well as contemporary areas in the discipline of Commerce.

**PO-2** Develop an ability to apply knowledge acquired in Accountancy and Management for problem solving in practical life.

**PO-3** Work in different domains like Accounting, Taxation, HRM, Teaching, Research, International Trade and Finance, Financial Services, Banking and Administration.

**PO-4** Develop managerial and analytical skills to meet the challenges of ever changing business environments at national and global level.

**PO-5** Improve competency to make himself eligible and employable in the job market.

**PO- 6** Recognize different value systems and ethics and develop a sense of social service.

**PO-7** Become a responsible and dutiful citizen

### Program Specific Outcomes (PSO's)

On completion of M.COM program, learners will be enriched with knowledge and be able to:

**PSO1** - Understand new forms of Strategic Management concepts and their use in business

**PSO2** - Inculcate research attitude and encourage research publications based on research projects.

**PSO-3** - Providing an insight into application of economic principles in business decisions and develop analytical ability of the students to provide them a foundation for further study of economics

**PSO-4** - Develop the skills in the cost assessment of all facets of a business, including the cost of products, processes and contracts.

**PSO-5** - Understand computation of Income Tax of individuals and registration and level of Goods and Service Tax.

**PSO-6** - Understand the concepts of Business, Entrepreneurship, Human Resource Management, E-Commerce, Business Ethics, CSR, Retail Management, International Trade and Finance and Financial Services and apply in current business scenarios.

**PSO-7** - Equip the students with requisite knowledge, skills and right attitude necessary to provide effective leadership in a global environment.



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AND COMMERCE (AUTONOMOUS)**

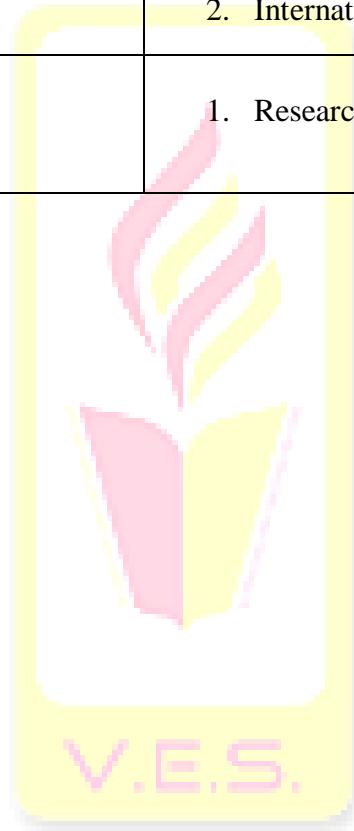
**M.Com. (Part 1) NEP-2020 Course Structure for Academic Year 2023-24**

Year	Level	Sem	Major Mandatory	Major Elective	Research Methodology	On the Job training/Field Project	Cumulative Credit
<b>I</b>	<b>6.0</b>	<b>I</b>	<b>14 (3*4 + 2)</b>	<b>4</b>	<b>4</b>	-	<b>22</b>
		<b>II</b>	<b>14 (3*4 + 2)</b>	<b>4</b>	-	<b>4</b>	<b>22</b>
<b>Cumulative Credit</b>			<b>28</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>44</b>



## M.Com. (Part 1) NEP-2020 Course Structure for Academic Year 2025-26

Semester-I	
<b>Major Subjects (Mandatory)</b>	<ol style="list-style-type: none"><li>1. Cost and Management Accounting (4 credits)</li><li>2. Strategic Management (4 credits)</li><li>3. Personal Financial Planning (4 credits)</li><li>4. Financial Services (2 credits)</li></ol>
<b>Major (Elective) subjects</b>	<ol style="list-style-type: none"><li>1. Business Ethics and Corporate Social Responsibility (4 credits)</li><li>2. International Trade &amp; Finance (4 credits)</li></ol>
<b>Research Methodology</b>	<ol style="list-style-type: none"><li>1. Research Methodology (4 credits)</li></ol>



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SCIENCE AND COMMERCE (AUTONOMOUS)**

**NEP HOLISTIC DEVELOPMENT BASED CURRICULUM**

**FRAMEWORK**

For  
**M. Com (Sem-I)**

**Cost and Management Accounting**

**Postgraduate Programme**

From  
**V.E.S.**  
Academic year

**2023-24**

**Since 1962**

## M. COM SEM I

### Major / Core Course- I

#### COURSE TITLE: COST AND MANAGEMENT ACCOUNTING

#### COURSE CODE: PMMCOS1-501 [CREDITS - 04]

<b>Course Learning Objective</b>		
The objective of this course is:		
<ol style="list-style-type: none"><li>1. To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business.</li><li>2. To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporations.</li></ol>		
<b>Course Learning Outcomes</b>		
After completion of this course learner will be able to:		
CO1: Explain core concepts of costing methods and decision-making tools.		
CO2: Apply marginal and absorption costing techniques to managerial decision-making.		
CO3: Evaluate variances using standard costing techniques to aid in cost control.		
CO4: Prepare and compare different types of budgets to aid financial planning.		
CO5: Develop operating cost sheets for service industries and evaluate service costing.		
1	<b>Marginal Costing, Absorption Costing and Management Decisions</b>  <ul style="list-style-type: none"><li>• Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Concept of Contribution and Margin - Cost Volume Profit Analysis - Problems on Break Even Analysis - Problems on Decision Making</li><li>• Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction &amp; Cost Control</li></ul>	(15 L)
2	<b>Standard Costing</b>  <ul style="list-style-type: none"><li>• Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour, Overheads and Sales including Sub-variances and income on consumer equilibrium.</li></ul>	(15 L)
3	<b>Budgetary Control</b>	(15 L)

	<ul style="list-style-type: none"> <li>• Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets</li> </ul>	
4	<p><b>Operating Costing</b></p> <ul style="list-style-type: none"> <li>• Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods &amp; Passenger Transport.</li> </ul>	(15 L)
<b>Ref:</b>	<ul style="list-style-type: none"> <li>• <i>N.S. Zad: Cost &amp; Management Accounting</i> Taxmann Publications Pvt. Ltd.</li> <li>• <i>Deepak Jain: Cost &amp; Management Accounting</i> Taxmann Publications Pvt. Ltd.</li> <li>• <i>S.P. Jain &amp; K.L. Narang : Cost and Management Accounting</i>; Kalyani Publishers, 23, Daryaganj, New Delhi-110 002.</li> <li>• <i>V.K. Saxena &amp; C.D. Vashist : Cost and Management Accounting</i>; Sultan Chand &amp; Sons, 23, Daryaganj New Delhi -110 002.</li> <li>• <i>M.N. Arora : Cost and Management Accounting (Theory and Problems)</i>; Himalaya Publishing House, Ramdoot, Dr. Bhalerao Marg, Kelewadi, Girgaon, Mumbai-400 004.</li> <li>• <i>S.N. Maheshwari : Cost and Management Accounting</i>; Sultan Chand &amp; Sons, 23, Daryaganj New Delhi -110 002.</li> <li>• <i>I.M. Pandey : Management Accounting</i>; Vikas Publishing House (P) Ltd. A-22, Sector 4, Noida – 201 301</li> <li>• <i>Ravi M. Kishore : Advanced Management Accounting</i>; Taxmann's, Taxmann Publication (P) Ltd. 59/32, New Rohtak Road, New Delhi – 110 005.</li> <li>• <i>M.Y. Khan &amp; P.K. Jain: Theory and Problems of Management and Cost Accounting</i>; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301.</li> </ul>	

### Modality of Assessment

The performance of the learners shall be evaluated in two parts as per the following ratio:

#### **Semester End Examination: Internal Assessment [60:40]**

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major Mandatory Subject Course (Theory)	1. Semester-end Examination (60%)	4 Credits	2 hrs	60
	2. Internal (40%) (Table 2)		-	40

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#### **Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"><li>1. Assignments.</li><li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li><li>3 Class Test (Objective - Multiple Choice Questions/ Subjective).</li><li>4. Active participation in class activities.</li></ol>

5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.

**Paper Pattern**

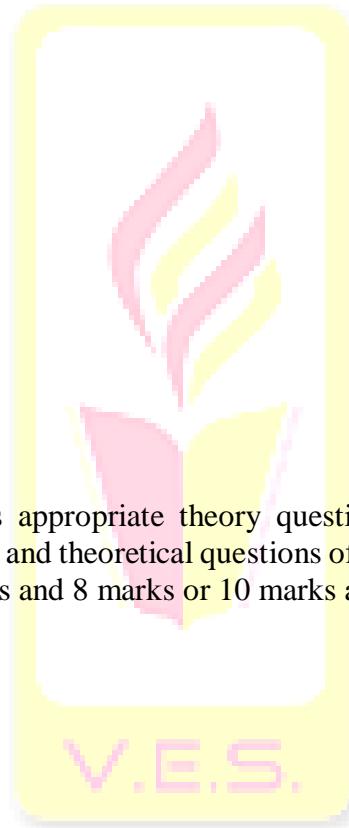
**For PG Courses: M.Com Part I Accountancy and Management Semester I & II  
(Accounts papers) (4 credits)**

**Total Marks: 60**

**Time: 2 hours**

<b>Q.1</b> Practical Question OR Practical Question	(15)
<b>Q.2</b> Practical Question OR Practical Question	(15)
<b>Q.3</b> Practical Question OR Practical Question	(15)
<b>Q.4</b> Practical Question OR Practical Question	(15)

Note: If the topic demands appropriate theory questions can be asked instead of practical questions. Practical and theoretical questions of 15 marks may be divided into two sub-questions of 7 marks and 8 marks or 10 marks and 5 marks.



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SCIENCE AND COMMERCE (AUTONOMOUS)**

**NEP HOLISTIC DEVELOPMENT BASED CURRICULUM  
FRAMEWORK**

For

**M. Com (Sem-I)**

**Strategic Management**

**Postgraduate Programme**

**V.E.S.**

From

**Academic year**

**Since 1962**

**2023-24**

## **M. COM SEM I**

### **Major / Core Course- II**

#### **COURSE TITLE: STRATEGIC MANAGEMENT**

#### **COURSE CODE: PMMCOS1-502[CREDITS - 04]**

<b>Course Learning Objective</b>		
The objective of this course is to enable the learners to understand new forms of Strategic Management concepts and their use in business.		
<b>Course Learning Outcomes</b>		
After completion of this course learner will be able to:		
	<b>Name of the unit</b>	<b>No. of lectures</b>
1	<b>Introduction to Strategic Management</b> <ul style="list-style-type: none"><li>Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.</li><li>Levels of Strategies: Corporate, Business and Operational Level Strategy</li><li>Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy</li><li>Business Environment: Components of Environment- Micro and Macro and</li><li>Environmental Scanning</li></ul>	(15 L)
2	<b>Strategy Formulation, Implementation and Evaluation</b> <ul style="list-style-type: none"><li>Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</li><li>Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix,</li><li>ETOP- Environmental Threat and Opportunity Profile, Strategic Choice- Factors and Importance.</li></ul>	(15 L)

	<ul style="list-style-type: none"> <li>• Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance &amp; Challenges</li> <li>• Strategic Evaluation and Control: Importance, Limitations and Techniques</li> <li>• Budgetary Control: Advantages, Limitations</li> </ul>	
3	<b>Business, Corporate and Global Strategies</b>	(15 L)
4	<ul style="list-style-type: none"> <li>• Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</li> <li>• Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses</li> <li>• Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.</li> <li>• Information Technology Driven Strategies: Importance, Limitations and Contribution of IT sector in Indian Business</li> </ul>	(15 L)

<b>Ref:</b>	<ul style="list-style-type: none"> <li>● <i>Managing Business Enterprises – Bhattacharya and Venkataramni – Vikas Publication, New Delhi</i></li> <li>● <i>Strategic Management : the Indian Context – By R.Srivivasan</i></li> <li>● <i>Strategic Management – By Dinesh Madan</i></li> <li>● <i>Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford</i></li> <li>● <i>Strategic Management – By Fred R. David , Forest R. David</i></li> <li>● <i>Strategic Management – By Dr.C.B.Gupta</i></li> <li>● <i>Introduction to Strategic Management – Dr. Arun Ingale, Success Publications.</i></li> <li>● <i>Case studies on strategic management – Budhuiraja and Athreya – Tata McGraw Hill, New Delhi</i></li> </ul>	
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### **Modality of Assessment**

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**Semester End Examination: Internal Assessment [60:40]**

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

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**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

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**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
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Major Mandatory Subject Course (Theory)	1. Semester-end Examination (60%)	4 Credits	2 hrs	60
	2. Internal (40%) (Table 2)		-	40

**Table - 2**

**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"> <li>1. Assignments.</li> <li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li> <li>3 Class Test (Objective - Multiple Choice Questions/ Subjective).</li> <li>4. Active participation in class activities.</li> <li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li> </ol>

**Paper Pattern**

**For PG Courses: M.Com Part I Accountancy and Management Semester I & II  
(Theory papers) (4 credits)**

**Total Marks: 60**

**Time: 2 hours**

**Q.1 Answer Any Two of the following: (Module - I) (15)**

- a.
- b.
- c.

**Q.2 Answer Any Two of the following: (Module - II) (15)**

- a.
- b.
- c.

**Q.3 Answer Any Two of the following: (Module - III) (15)**

- a.
- b.
- c.

**Q.4 Answer Any Two of the following: (Module - IV) (15)**

- a.

b.

c.



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**NEP HOLISTIC DEVELOPMENT BASED CURRICULUM  
FRAMEWORK**

For  
**M. Com (Sem-I)**

**Personal Financial Planning**

**Postgraduate Programme**

From  
*Since 1962*  
Academic year

**2023-24**

## **M. COM SEM I**

### **COURSE TITLE: Personal Financial Planning**

### **COURSE CODE: PMECOS3-611 [CREDITS - 04]**

<b>Course Learning Objective</b>		
The objective of this course is to enable the students to understand the strategies for managing personal finances, various asset management techniques and also develop a suitable investment portfolio.		
<b>Course Learning Outcomes</b>		
<b>After completion of this course learner will be able to:</b> CO1: Explain the core principles and tools of personal financial management. CO2: Apply strategies for managing credit, savings, and tax planning. CO3: Analyze personal risks and evaluate suitable insurance solutions. CO4: Develop a diversified investment portfolio based on individual financial goals. CO5: Evaluate retirement planning options and construct personalized retirement plans.		
<b>UNIT</b>	<b>Name of the Unit</b>	<b>No. of Lectures</b>
1.	<b>Managing Personal Finance</b> <ul style="list-style-type: none"><li>• Introduction to Personal Finance, Concept of Time value of money and its applications, Personal financial statements, Cash flow and debt management, tools and budgets</li><li>• Personal financial goals, Managing Savings, Tax planning</li><li>• Management of Credit, Credit Cards and Consumer Loans, Vehicle and Other Major Purchases, Housing Loan</li></ul>	(15 L)

2.	<p><b>Risk Analysis &amp; Insurance Planning</b></p> <ul style="list-style-type: none"> <li>• Income and Asset Protection, Managing Property and Liability Risk, Managing Health Expenses and Medical Insurance</li> <li>• Risk Analysis and insurance planning, Risk management and insurance decisions in personal financial planning</li> <li>• Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Home insurance, other miscellaneous insurance</li> </ul>	(15 L)
3.	<p><b>Investment Planning</b></p> <ul style="list-style-type: none"> <li>• Investing in Stocks Bonds, Derivatives</li> <li>• Investment in Mutual funds, Systematic Investment Plan</li> <li>• Investment in Real Estate, Gold, Asset Allocation, Portfolio construction and management.</li> </ul>	(15 L)
4.	<p><b>Retirement Planning</b></p> <ul style="list-style-type: none"> <li>• Retirement needs analysis techniques, Development of retirement plans</li> <li>• Retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund</li> <li>• Gratuity, National Pension System, Other Pension Plans and Post-retirement Counselling, Importance of Will.</li> </ul>	(15 L)
<b>Ref:</b>	<ul style="list-style-type: none"> <li>• <i>Gitman, L. J., &amp; Joehnk, M. D. (2019). Personal financial planning (14th ed.). Cengage Learning.</i></li> <li>• <i>Mayo, S. K. (2014). Principles of personal finance (9th ed.). McGraw-Hill Education.</i></li> <li>• <i>McKeown, R. M., &amp; Chen, H. (2021). Financial planning &amp; analysis: An integrated approach to building wealth (1st ed.). Wiley.</i></li> <li>• <i>Nofsinger, J. R. (2017). Investment management: Analysis and portfolio management (2nd ed.). Pearson.</i></li> <li>• <i>Bodie, Z., Kane, A., &amp; Marcus, A. J. (2014). Investments (10th ed.).</i></li> </ul>	

	<p><i>McGraw-Hill Education.</i></p> <ul style="list-style-type: none"> <li>● <i>Black, K., &amp; Skipper, H. D. (2014). Life and health insurance (17th ed.). Pearson.</i></li> <li>● <i>Damodaran, A. (2012). Investment valuation: Tools and techniques for determining the value of any asset (3rd ed.). Wiley.</i></li> <li>● <i>Chandra, P. (2017). Investment analysis and portfolio management (3rd ed.). McGraw-Hill Education.</i></li> <li>● <i>Jorion, P. (2007). Financial risk management: A practitioner's guide to managing market and credit risk (1st ed.). Wiley.</i></li> <li>● <i>Tanuja, S., &amp; Rani, N. (2015). Personal finance and investment management (1st ed.). S. Chand Publishing.</i></li> </ul>	
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### Modality of Assessment

The performance of the learners shall be evaluated in two parts as per the following ratio:

#### Semester End Examination: Internal Assessment [60:40]

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**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Personal Financial Planning (Theory)	1. Semester-end Examination (60%)	4 Credits	2 hrs	60
	2. Internal (40%) (Table 2)		-	40

**Table - 2**

**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"><li>1. Assignments.</li><li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li><li>3 Class Test (Objective - Multiple Choice Questions/ Subjective).</li><li>4. Active participation in class activities.</li><li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li></ol>

**Paper Pattern**

**For PG Courses: M.Com Part II Accountancy Semester I & II (Theory papers)**  
**(4 credits)**

**Total Marks: 60****Time: 2 hours**

**Q.1 Answer Any Two of the following: (Module - I) (15)**

- a.
- b.
- c.

**Q.2 Answer Any Two of the following: (Module - II) (15)**

- a.
- b.
- c.

**Q.3 Answer Any Two of the following: (Module - III) (15)**

- a.
- b.
- c.

**Q.4 Answer Any Two of the following: (Module - IV) (15)**

- a.
- b.
- c.



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**NEP HOLISTIC DEVELOPMENT BASED CURRICULUM  
FRAMEWORK**



**M. COM SEM I**  
**Major / Core Course- IV**  
**COURSE TITLE: FINANCIAL SERVICES**  
**COURSE CODE: PMMCOS1-504[CREDITS - 02]**

<b>Course Learning Objective</b>		
<b>Course Learning Outcomes</b>		
<b>Unit</b>	<b>Name of the Unit</b>	<b>No. of Lectures</b>
<b>1</b>	<p style="text-align: center;"><b>Introduction to Financial Services</b></p> <ul style="list-style-type: none"> <li>● <b>Financial system:</b> An overview of Financial System, Components of Financial System, Functions of Financial System, Regulatory Framework of Indian Financial System.</li> <li>● <b>Financial services:</b> Concept, Objectives, Functions, Characteristics, Types, Financial Service Market, Financial Service Market Constituents, Growth of Financial Services in India, Problems in Financial Services Sector.</li> <li>● <b>Regulatory Framework for Financial Services:</b> Role of Regulatory Authorities - RBI, SEBI, IRDAI</li> </ul>	( 15 L)
<b>2</b>	<p style="text-align: center;"><b>Classification of financial services</b></p> <ul style="list-style-type: none"> <li>● <b>Fund Based Services:</b> Concept, Features, Functions and Scope of Lease, Hire Purchase, Venture Capital, Mutual Funds. Factoring and Forfeiting.</li> <li>● <b>Fee Based Services:</b> Concept, Features, Functions and Scope of Credit Rating, Issue Management, Portfolio Management, Merchant Banking, Project</li> </ul>	( 15 L)

	Counselling.	
<b>Ref:</b>	<ul style="list-style-type: none"> <li>● Khan M. Y., <i>Financial Services</i>, Mc Graw Hill Education</li> <li>● Dr. S. Guruswamy, <i>Financial Services</i>, Vijay Nicole Imprints</li> <li>● Varshney P. N. &amp; Mittal M.N., <i>Financial System</i>, Sultan Chand &amp; Co.</li> <li>● A. Avadhani, <i>Marketing of financial services</i></li> <li>● Chandra Prasanna, <i>Financial Management: Theory and Practice</i>, Tata McGraw Hill</li> </ul>	

### Modality of Assessment

The performance of the learners shall be evaluated in two parts as per the following ratio:

#### Semester End Examination: Internal Assessment [60:40]

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major Mandatory Subject Course (Theory)	1. Semester-end Examination (60%)	2 Credits	90 min	30
	2. Internal (40%) (Table 2)		-	20

**Table - 2**

#### Theory - Mode of assessment-Continuous Internal Assessment [40%]

Evaluation type
-----------------

1. Assignments.
2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).
3. Class Test (Objective - Multiple Choice Questions/ Subjective).
4. Active participation in class activities.
5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.

### Paper Pattern

**For PG Courses: M.Com Part I Accountancy and Management Semester I & II  
(Theory papers) (2 credits)**

**Total Marks: 30**

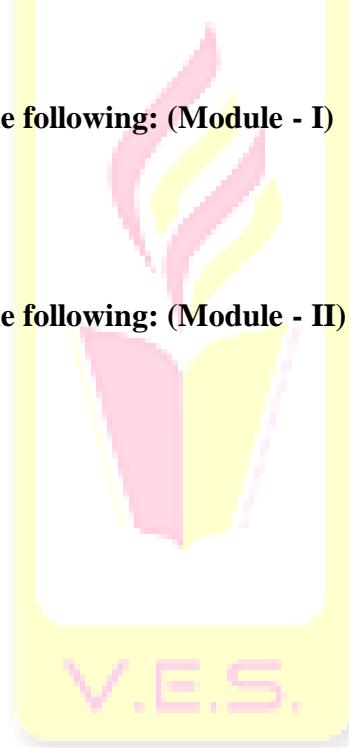
**Time: 90 mins**

**Q.1 Answer Any Two of the following: (Module - I) (15)**

- a.
- b.
- c.

**Q.2 Answer Any Two of the following: (Module - II) (15)**

- a.
- b.
- c.



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SCIENCE AND COMMERCE (AUTONOMOUS)**

**NEP HOLISTIC DEVELOPMENT BASED CURRICULUM  
FRAMEWORK**

For  
**M. Com (Sem-I)**

**Business Ethics and Corporate Social Responsibility**

**Postgraduate Programme**

V.E.S.  
From  
Academic year  
*Since 1962*  
**2023-24**

## M. COM SEM I

### Major / Core DSE I (Major Elective)

#### COURSE TITLE: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

#### COURSE CODE: PMECOS1-511[CREDITS - 04]

<b>Course Learning Objective</b>		
The objective of this course is to familiarize the learners with the concept and relevance of Business Ethics and Corporate Social Responsibility in the modern era.		
<b>Course Learning Outcomes</b>		
After completion of this course learner will be able to:		
Unit	Name of the Unit	No. of Lectures
1	<b>Introduction to Business Ethics</b> <ul style="list-style-type: none"><li>Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos,</li><li>Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee.</li><li>Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory, Kant's Deontological theory, Mill &amp; Bentham's Utilitarianism theory</li><li>Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi's Doctrine of Satya and Ahimsa,</li><li>Emergence of new values in Indian Industries after economic reforms of 1991</li></ul>	(15 L)
2	<b>Indian Ethical Practices and Corporate Governance</b> <ul style="list-style-type: none"><li>Ethics in Marketing and Advertising, Human</li></ul>	(15 L)

	<p>Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents</p> <ul style="list-style-type: none"> <li>• Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance,</li> <li>• Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stakeholders, Changing roles of corporate Boards.</li> <li>• Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences</li> </ul>	
3	<b>Introduction to Corporate Social Responsibility</b>	(15 L)
4	<p><b>Areas of CSR and CSR Policy</b></p> <ul style="list-style-type: none"> <li>• CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.</li> <li>• CSR and environmental concerns.</li> <li>• Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR</li> <li>• Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.</li> <li>• CSR and Sustainable Development</li> <li>• CSR through Triple Bottom Line in Business</li> </ul>	(15 L)

<b>Ref:</b>	<ul style="list-style-type: none"> <li>• <i>Business Ethics 2nd Edition by Andrew Ghilly, 2009</i></li> <li>• <i>Ethics for Managers- Philosophical Foundations and Business Realities by Joseph Gilbert, 2016</i></li> <li>• <i>Business Ethics: Best Practices for Designing and Managing Ethical Organizations by Denis Collins</i></li> <li>• <i>Business Ethics: Ethical Decision Making &amp; Cases by O.C. Ferrell And John Fraedrich</i></li> <li>• <i>Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause by Philip Kotler and Nancy Lee</i></li> <li>• <i>Business Ethics and Corporate Social Responsibility – Is There a Dividing Line? by Dr. Goel Mridula</i></li> <li>• <i>Corporate Social Responsibility: Balancing Tomorrow's Sustainability and Today's Profitability by David E. Hawkins</i></li> <li>• <i>Globalisation of Corporate Social Responsibility and Its Impact on Corporate Governance by Jean J. du Plessis; Umakanth Varottil; Jeroen Veldman</i></li> <li>• <i>The Goals of Sustainable Development : Responsibility and Governance by Crowther, David; Seifi, Shahla; Moyeen, Abdul.</i></li> </ul>
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### Modality of Assessment

The performance of the learners shall be evaluated in two parts as per the following ratio:

#### Semester End Examination: Internal Assessment [60:40]

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major	1. Semester-end Examination	4	2 hrs	60

Elective Subject Course (Theory)	(60%)	Credits		
	2. Internal (40%) (Table 2)		-	40

**Table - 2**

**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"> <li>1. Assignments.</li> <li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li> <li>3 Class Test (Objective - Multiple Choice Questions/ Subjective).</li> <li>4. Active participation in class activities.</li> <li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li> </ol>

**Paper Pattern**

**For PG Courses: M.Com Part I Accountancy and Management Semester I & II  
(Theory papers) (4 credits)**

**Total Marks: 60**

**Time: 2 hours**

**Q.1 Answer Any Two of the following: (Module - I) (15)**

- a.
- b.
- c.

**Q.2 Answer Any Two of the following: (Module - II) (15)**

- a.
- b.
- c.

**Q.3 Answer Any Two of the following: (Module - III) (15)**

- a.
- b.
- c.

**Q.4 Answer Any Two of the following: (Module - IV) (15)**

- a.
- b.
- c.



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**NEP HOLISTIC DEVELOPMENT BASED CURRICULUM  
FRAMEWORK**

For

**M. Com (Sem-I)**

**Research Methodology**

**Postgraduate Programme**

From

**V.E.S.**  
Academic year

**2023-24**

**Since 1962**

## **M. COM SEM I**

### **(Research Methodology)**

#### **COURSE TITLE: RESEARCH METHODOLOGY**

#### **COURSE CODE: PRMCOS1-581 [CREDITS - 04]**

#### **Course Learning Objective**

The objective of this course is:

1. To enhance the abilities of learners to undertake research in business & social sciences.
2. To make the learners familiar with the basic statistical tools and techniques applicable for research.

#### **Course Learning Outcomes**

After completion of this course learner will be able to:

CO1: Explain the fundamental concepts, objectives, and types of research.

CO2: Design a research framework based on defined problems and objectives.

CO3: Compare and evaluate methods of data collection and questionnaire design.

CO4: Process and analyze data using statistical tools and techniques.

CO5: Interpret research findings and test hypotheses using appropriate statistical tests.

CO6: Develop a comprehensive research report using standard formats and citation styles.

<b>Unit</b>	<b>Name of the unit</b>	<b>No. of lectures</b>
<b>1</b>	<b>Introduction to Research</b> <ul style="list-style-type: none"><li>• Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research.</li><li>• Formulation of research problem, Research Design, significance of Review of Literature</li><li>• Hypothesis: Formulation, Sources, Importance and Types</li><li>• Sampling: Significance, Methods, Factors determining sample size</li></ul>	<b>(15 L)</b>
<b>2</b>	<b>Research Process</b> <ul style="list-style-type: none"><li>• Stages in Research process</li><li>• Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey,</li><li>• Limitations of Primary data</li><li>• Secondary data: Sources and Limitations,</li><li>• Factors affecting the choice of method of data collection.</li></ul>	<b>(15 L)</b>

	<ul style="list-style-type: none"> <li>• Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire</li> </ul>	
3	<p><b>Data Processing and Statistical Analysis</b></p> <ul style="list-style-type: none"> <li>• Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation</li> <li>• Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.</li> <li>• Testing of Hypotheses – <ul style="list-style-type: none"> <li>◦ Parametric Test-t test, f test, z test</li> <li>◦ Non-Parametric Test -Chi square test, ANOVA, Factor Analysis</li> </ul> </li> <li>• Interpretation of data: significance and Precautions in data interpretation</li> </ul>	(15 L)
4	<p><b>Research Reporting and Modern Practices in Research</b></p> <ul style="list-style-type: none"> <li>• Research Report Writing: Importance, Essentials, Structure/ layout, Types</li> <li>• References and Citation Methods: <ul style="list-style-type: none"> <li>◦ APA (American Psychological Association)</li> <li>◦ CMS (Chicago Manual Style)</li> <li>◦ MLA (Modern Language Association)</li> </ul> </li> <li>• Footnotes and Bibliography</li> <li>• Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research</li> </ul>	(15 L)
<b>Ref:</b>	<ul style="list-style-type: none"> <li>• <i>Research Methodology : Methods And Techniques By Dr R K Jain</i></li> <li>• <i>Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India</i></li> <li>• <i>Research Methods in Social Sciences First Edition by Veena Tucke</i></li> <li>• <i>Research Methodology -Methods and Techniques by C.R Kothari</i></li> <li>• <i>Introducing Research Methodology : A Beginner's Guide to Doing a Research Project- By Saunders</i></li> <li>• <i>Business Statistics by Gupta S. CB -S. Chand and Company, Delhi</i></li> <li>• <i>Research Methodology in Management by Michael VP HIMALAYA PUBLISHING HOUSE Jaipur</i></li> </ul>	

	<ul style="list-style-type: none"> <li>• <i>Research Methodology — C. R. Basotia, K. K. Sharma, Mangal Deep Publications, Jaipur.</i></li> <li>• <i>Methodology and Techniques of Social Research — Wilkinson and Bhandarkar, Himalaya Publication</i></li> <li>• <i>Research Methods in Social Sciences — Dr. Ramchandran, TISS, Mumbai</i></li> <li>• <i>Research Methodology in Social Sciences — P. C. Tripathi</i></li> <li>• <i>Research Methodology in Social Sciences — Dr. D. C. Pande</i></li> <li>• <i>Methodology of Research in Social Sciences — Dr. O. R. Krishnaswami.</i></li> </ul>	
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### Modality of Assessment

The performance of the learners shall be evaluated in two parts as per the following ratio:

#### **Semester End Examination: Internal Assessment [60:40]**

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Research Methodology Subject Course (Theory)	1. Semester-end Examination (60%)	4 Credits	2 hrs	60
	2. Internal (40%) (Table 2)		-	40

**Table - 2**

**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"><li>1. Assignments.</li><li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li><li>3. Class Test (Objective - Multiple Choice Questions/ Subjective).</li><li>4. Active participation in class activities.</li><li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li></ol>

**Paper Pattern**

**For PG Courses: M.Com Part I Accountancy and Management Semester I & II  
(Theory papers) (4 credits)**

**Total Marks: 60**

**Time: 2 hours**

**Q.1 Answer Any Two of the following: (Module - I) (15)**

- a.
- b.
- c.

**Q.2 Answer Any Two of the following: (Module - II) (15)**

- a.
- b.
- c.

**Q.3 Answer Any Two of the following: (Module - III) (15)**

- a.
- b.
- c.

**Q.4 Answer Any Two of the following: (Module - IV) (15)**

- a.
- b.
- c.



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**Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.**

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**V.E.S.**

*Syllabus for  
Since 1962  
Program: M.COM*

**(Program code: VESPCM)**

**As per NEP 2020  
with effect from Academic Year 2023 - 2024**



### **Program Outcomes (PO):**

A learner completing M.Com. will be able to:

**PO-1** Get acquainted with conventional as well as contemporary areas in the discipline of Commerce.

**PO-2** Develop an ability to apply knowledge acquired in Accountancy and Management for problem solving in practical life.

**PO-3** Work in different domains like Accounting, Taxation, HRM, Teaching, Research, International Trade and Finance, Financial Services, Banking and Administration.

**PO-4** Develop managerial and analytical skills to meet the challenges of ever changing business environments at national and global level.

**PO-5** Improve competency to make himself eligible and employable in the job market.

**PO- 6** Recognize different value systems and ethics and develop a sense of social service.

**PO-7** Become a responsible and dutiful citizen

### **Program Specific Outcomes (PSO's)**

On completion of M.COM program, learners will be enriched with knowledge and be able to:

**PSO1** - Understand new forms of Strategic Management concepts and their use in business

**PSO2** - Inculcate research attitude and encourage research publications based on research projects.

**PSO-3** - Providing an insight into application of economic principles in business decisions and develop analytical ability of the students to provide them a foundation for further study of economics

**PSO-4** - Develop the skills in the cost assessment of all facets of a business, including the cost of products, processes and contracts.

**PSO-5** - Understand computation of Income Tax of individuals and registration and level of Goods and Service Tax.

**PSO-6** - Understand the concepts of Business, Entrepreneurship, Human Resource Management, E-Commerce, Business Ethics, CSR, Retail Management, International Trade and Finance and Financial Services and apply in current business scenarios.

**PSO-7** - Equip the students with requisite knowledge, skills and right attitude necessary to provide effective leadership in a global environment.



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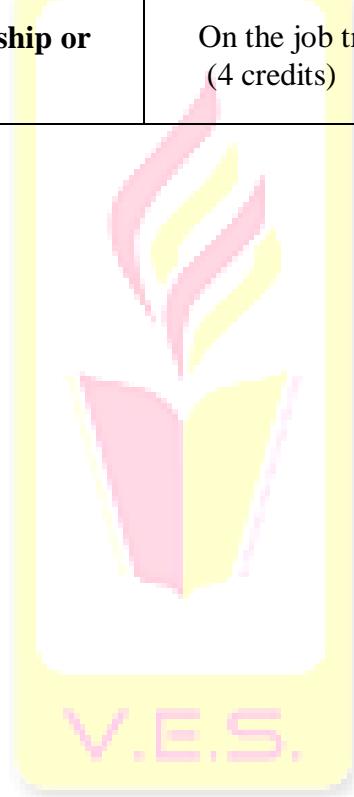
**M.Com. (Part 1) NEP-2020 Course Structure for Academic Year 2023-24**

Year	Level	Sem	Major Mandatory	Major Elective	Research Methodology	On the Job training/Field Project	Cumulative Credit
<b>I</b>	<b>6.0</b>	<b>I</b>	<b>14 (3*4 + 2)</b>	<b>4</b>	<b>4</b>	-	<b>22</b>
		<b>II</b>	<b>14 (3*4 + 2)</b>	<b>4</b>	-	<b>4</b>	<b>22</b>
<b>Cumulative Credit</b>			<b>28</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>44</b>



**M.Com. (Part 1) NEP-2020 Course Structure for Academic Year 2023-24**

Semester-II	
<b>Major Subjects (Mandatory)</b>	<ol style="list-style-type: none"> <li>1. Corporate Finance (4 credits)</li> <li>2. E-Commerce (4 credits)</li> <li>3. Retail Banking (4 credits)</li> <li>4. Organisational Behaviour (2 credits)</li> </ol>
<b>Major (Elective) subjects</b>	<ol style="list-style-type: none"> <li>1. Business Ethics and Corporate Social Responsibility (4 credits)</li> <li>2. International Trade &amp; Finance (4 credits)</li> </ol>
<b>Field Project (FP) / Apprenticeship or Internship (OJT)</b>	On the job training/Internship/Field Project (4 credits)



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For  
**M. Com (Sem-II)**

**Corporate Finance**

**V.E.S.**

*Since 1962*

**Postgraduate Programme**

**From**

**Academic year**

**2023-24**

## M. COM SEM II

### Major / Core Course- I

#### COURSE TITLE: CORPORATE FINANCE

#### COURSE CODE: PMMCOS2-501[CREDITS - 04]

Course Learning Objective		
The objective of this course is to enhance the ability of learners to develop understanding of Corporate Finance and its application in decision making.		
Course Learning Outcomes		
Unit	Name of the Unit	No. of Lectures
1.	<b>Introduction to Corporate Finance</b>   <ul style="list-style-type: none"><li>• <b>Fundamentals of Corporate Finance:</b> Meaning, Principles of Corporate Finance, Significance of Corporate Finance, Amount of Capitalisation, Over Capitalisation and Under Capitalisation, Fixed capital and Working Capital funds.</li><li>• <b>Time Value of Money:</b> Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and Yield To Maturity.</li></ul>	( 15 L)

2.	<p><b>Financial Analysis - Application of Ratio Analysis in Financial Decision Making</b></p> <ul style="list-style-type: none"> <li>• Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed</li> <li>• Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio</li> <li>• Liquidity Ratios: Current Ratio, Quick Ratio</li> <li>• Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio</li> <li>• Investor's Analysis</li> <li>• Earnings per Share, P/E Ratio, Dividend Yield</li> </ul>	( 15 L)
3.	<p><b>Financial Decisions</b></p> <ul style="list-style-type: none"> <li>• <b>Cost of Capital:</b> Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital</li> <li>• <b>Business Risk and Financial Risk:</b> Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose</li> </ul>	( 15 L)
4.	<p><b>Capital Structure</b></p> <ul style="list-style-type: none"> <li>• <b>Capital Structure Decisions:</b> Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio</li> </ul>	( 15 L)
<b>Ref:</b>	<ul style="list-style-type: none"> <li>• <i>Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd</i></li> <li>• <i>Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for Investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.</i></li> <li>• <i>Chandra, P. (2011).Corporate Valuation and Value Creation, (1st ed). TMH</i></li> <li>• <i>Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, Prentice Hall Of India.</i></li> <li>• <i>M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.</i></li> </ul>	

	<ul style="list-style-type: none"> <li>● <i>Prasanna Chandra - Financial Management - Tata - McGraw Hill</i></li> </ul>	
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### Modality of Assessment

The performance of the learners shall be evaluated in two parts as per the following ratio:

#### **Semester End Examination: Internal Assessment [60:40]**

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major Mandatory Subject Course (Theory)	1. Semester-end Examination (60%)	4 Credits	2 hrs	60
	2. Internal (40%) (Table 2)		-	40

**Table - 2**

**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"> <li>1. Assignments.</li> <li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li> <li>3 Class Test (Objective - Multiple Choice Questions/ Subjective).</li> <li>4. Active participation in class activities.</li> <li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li> </ol>

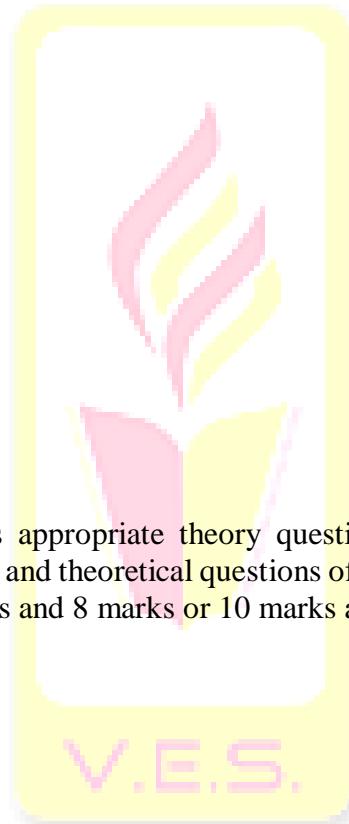
**Paper Pattern**  
**For PG Courses: M.Com Part I Accountancy and Management Semester I & II**  
**(Accounts papers) (4 credits)**

**Total Marks: 60**

**Time: 2 hours**

<b>Q.1</b> Practical Question OR Practical Question	(15)
<b>Q.2</b> Practical Question OR Practical Question	(15)
<b>Q.3</b> Practical Question OR Practical Question	(15)
<b>Q.4</b> Practical Question OR Practical Question	(15)

Note: If the topic demands appropriate theory questions can be asked instead of practical questions. Practical and theoretical questions of 15 marks may be divided into two sub-questions of 7 marks and 8 marks or 10 marks and 5 marks.



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**NEP HOLISTIC DEVELOPMENT BASED CURRICULUM**

**FRAMEWORK**

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**From**

**Academic year**

**2023-24**

**M. COM SEM II**  
**Major / Core Course- II**

**COURSE TITLE: E-COMMERCE**

**COURSE CODE: PMMCOS2-502[CREDITS - 04]**

<b>Course Learning Objective</b>		
<b>Course Learning Outcomes</b>		
Unit	Name of the Unit	No. of Lectures
1.	<b>Introduction to Electronic Commerce –Evolution and Models</b> <ul style="list-style-type: none"><li>● Evolution of E-Commerce: Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E-Commerce.</li><li>● Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions.</li><li>● Business Models of E-Commerce - Characteristics of Business to Business(B2B), Business to Consumers (B2C), Business to Government (B2G)</li><li>● Concepts of other models of E-commerce.</li><li>● Business to Consumer E-Commerce process, Business to Business E-Commerce - Need and Importance, alternative models of B2B E-Commerce.</li><li>● E-Commerce Sales Product Life Cycle (ESLC) Model</li></ul>	( 15 L)
2.	<b>World Wide Web and E-enterprise</b>	( 15 L)

	<ul style="list-style-type: none"> <li>• World Wide Web - Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles.</li> <li>• EDI and paperless trading; Pros &amp; Cons of EDI; Related new technologies use in Ecommerce.</li> <li>• Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.</li> <li>• Managing the E-enterprise- Introduction, Managing the E-enterprise, Comparison between Conventional and E-organisation, Organisation of Business in an E-enterprise, Benefits and Limitations of E-enterprise</li> </ul>	
3.	<b>E-marketing and Electronic Payment System</b>	( 15 L)
4.	<b>Legal and Regulatory Environment and Security issues of E-commerce</b>	( 15 L)

	<ul style="list-style-type: none"> <li>assets and intellectual property.</li> <li>Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure</li> </ul>	
<b>Ref:</b>	<ul style="list-style-type: none"> <li><i>Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi : Pearson Education).</i></li> <li><i>Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (New Delhi : Pearson Education).</i></li> <li><i>Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (new Delhi : Pearson Education).</i></li> <li><i>Smith, P.R. and Dave Chaffey (2005), eMarketing eXcellence; The Heart of eBusiness (UK : Elsevier Ltd.)</i></li> <li><i>Vivek Sood Cyber Laws Simplified-TMH (2001)</i></li> <li><i>Vakul Sharma Handbook of cyber Laws-Macmillan (2002)</i></li> <li><i>Sundeep Oberol e Security and you-TMH (2001)</i></li> </ul>	

### Modality of Assessment

The performance of the learners shall be evaluated in two parts as per the following ratio:

#### Semester End Examination: Internal Assessment [60:40]

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major Mandatory	1. Semester-end Examination (60%)	4 Credits	2 hrs	60

Subject Course (Theory)	2. Internal (40%) (Table 2)		-	40
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**Table - 2**  
**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"> <li>1. Assignments.</li> <li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li> <li>3 Class Test (Objective - Multiple Choice Questions/ Subjective).</li> <li>4. Active participation in class activities.</li> <li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li> </ol>

**Paper Pattern**

**For PG Courses: M.Com Part I Accountancy and Management Semester I & II  
(Theory papers) (4 credits)**

**Total Marks: 60**

**Time: 2 hours**

**Q.1 Answer Any Two of the following: (Module - I) (15)**

- a.
- b.
- c.

**Q.2 Answer Any Two of the following: (Module - II) (15)**

- a.
- b.
- c.

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**Q.3 Answer Any Two of the following: (Module - III) (15)**

- a.
- b.
- c.

**Q.4 Answer Any Two of the following: (Module - IV) (15)**

- a.
- b.
- c.



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SCIENCE AND COMMERCE (AUTONOMOUS)**

**NEP HOLISTIC DEVELOPMENT BASED CURRICULUM**

**FRAMEWORK**

**For**

**M. Com (Sem-II)**

**Retail Banking**

**Postgraduate Programme**

**Since 1962**

**From**

**Academic year**

**2023-24**

**M. COM SEM II**  
**Major / Core Course- II**

**COURSE TITLE: Retail Banking**

**COURSE CODE: PMMCOS2-503 [CREDITS - 04]**

<b>Course Learning Objective</b>		
<p>The objective of this course is:</p> <p>To provide students with a clear understanding of retail banking operations, regulations, products, risk management, and digital innovations, enabling them to analyze and apply strategies for effective banking practices.</p>		
<b>Course Learning Outcomes</b>		
<p>After completion of this course learner will be able to:</p> <p><b>CO1:</b> Demonstrate a clear understanding of the strategic role of retail banking in financial intermediation and economic development.</p> <p><b>CO2:</b> Explain the regulatory framework, retail banking products, liability management practices, and payment system architectures in the Indian context.</p> <p><b>CO3:</b> Apply credit appraisal techniques and risk management tools in retail lending.</p> <p><b>CO4:</b> Analyze retail strategies, digital transformation, and customer experience initiatives.</p> <p><b>CO5:</b> Evaluate compliance frameworks, fraud prevention measures, and digital innovations in retail banking operations.</p>		
Unit	Name of the Unit	No. of Lectures
1	<p><b>Module 1: Retail Banking – Environment, Strategy &amp; Regulation</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction to Retail Banking:</b> Concept, Characteristics, Advantages, Challenges - Distinction between Retail and Corporate/Wholesale Banking, Role of Retail Banking in Banking Operations and Economic Growth - Growth Drivers of retail banking</li> <li>• <b>Market Structure &amp; Strategic Management:</b> Components of Market Structure - Commercial Banks, Small Finance Banks, Payments Banks, NBFCs, Fintechs, Cooperative Banks: Roles &amp; Comparative Advantages, Retail Strategy Framework - Segmentation, Targeting, Positioning - Branch Network Strategy &amp; Profitability Drivers: Net Interest Margin (NIM), Fee Income Models</li> <li>• <b>Regulatory &amp; Changing Landscape Framework:</b> RBI Structure, Licensing, Branching Policy, Priority Sector Norms - Basel Frameworks (Basics) - Digital</li> </ul>	(15 L)

	Transformation: Drivers, Open Banking, API Ecosystems, Strategy & Governance Implications.	
2	<p><b>Module 2: Retail Liability Products &amp; Payment Systems</b></p> <ul style="list-style-type: none"> <li><b>Retail Liability Products &amp; Management:</b> Types, NRO/NRE Accounts, MSME Deposits - Features, Pricing, Product Design, Cross-Sell Opportunities, Liability Management: CASA, Liquidity Profiling, Mismatch Management, Transfer Pricing</li> <li><b>Payment Systems &amp; Technology:</b> RTGS, NEFT, IMPS, UPI Architecture &amp; Settlement, AEPS, NACH, ECS, NPCI Role, Cards Ecosystem: Issuing, Acquiring, Interchange Fees, MDR, Tokenisation, PCI DSS Basics - Digital Payment Technology &amp; Risks: API Banking, Payment Gateways and Wallets</li> <li><b>Compliances in Retail Banking:</b> KYC &amp; Onboarding (e-KYC), Lead Generation, Account Opening Process, Documentation, Deposit Insurance (DICGC) - Fraud Prevention &amp; Transaction Monitoring in Digital Payments - Dispute Resolution Mechanisms</li> </ul>	(15 L)
3	<p><b>Module 3: Retail Assets, Credit Appraisal &amp; Risk Management</b></p> <ul style="list-style-type: none"> <li><b>Retail Asset Products &amp; Credit Appraisal:</b> Retail Asset Products: Home Loans, Auto Loans, Personal Loans, Education Loans, Gold Loans, Credit Cards, MSME Lending - Credit Appraisal: Concept, Process of Credit appraisal and approval, Documentation &amp; Legal Aspects, Hypothecation, Mortgage, Title Checks</li> <li><b>Risk Management in Retail Banking</b> - Types of risks in retail banking - Credit Risk, Operational Risk, Compliance Risk, Credit Scoring - Credit Scoring Models, Traditional Scorecards, Logistic Regression, Automated Decisioning, ML Models, Bureau Data Usage (CIBIL/CRIF/Equifax)</li> <li><b>Collections, Recovery &amp; Compliance:</b> Early Collection Strategies, Repossession Laws, Prudential Norms - AML Checks, Fraud Controls, Suspicious Activity Reporting, Digital Onboarding Security (Biometric &amp; Device Fingerprinting)</li> </ul>	(15 L)

4	<p><b>Module 4: Emerging Trends in Retail Banking</b></p> <ul style="list-style-type: none"> <li><b>Distribution Channels &amp; Retail Marketing:</b> Distribution &amp; Channel Management: Business Correspondents, Bancassurance Models &amp; Regulation, Tie-Ups, Co-Branded Products, Outsourcing &amp; Third-Party Governance - CRM in Retail Banking - Concept and Techniques</li> <li><b>Digital Banking &amp; Fintech Collaboration:</b> Digital Transformation: Concept, Digital transformation in Retail banking, Digital technologies, Fintech Partnerships: Concept, Opportunities and Challenges</li> <li><b>MIS, Compliance &amp; Consumer Protection:</b> Management Information Systems: Product Profitability, Branch Scorecards, Sales Funnel Dashboards, KPIs (Conversion Ratios, Attrition Rates, NPA Ratios), BI Tools, Consumer Protection: Fair Practices Code, RBI Grievance Mechanisms, Banking Ombudsman</li> </ul>	(15 L)



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	<p><b>References:</b></p> <ul style="list-style-type: none"> <li>• O. P. Agarwal, Fundamentals of Retail Banking, Himalaya Publishing House, 2012.</li> <li>• Suresh Chandra Bihari, Retail Banking Challenges and Latest Trends in India, Himalaya Publishing House, 2019.</li> <li>• P. N. Varshney, Banking Law &amp; Practice, Sultan Chand &amp; Sons, 2022.</li> <li>• IIBF, Retail Banking &amp; Wealth Management, Macmillan Education India, 2023.</li> <li>• Raghu Palat, Retail Banking, Macmillan Publishers India, 2000.</li> <li>• Moorad Choudhry, The Principles of Banking, John Wiley &amp; Sons, 2012 (2nd edition 2022).</li> <li>• Roy C. Smith, Ingo Walter &amp; Gayle DeLong, Global Banking (3rd Edition), Oxford University Press, 2014.</li> <li>• Anna Omarini, Retail Banking: Business Transformation and Competitive Strategies for the Future, Palgrave Macmillan, 2015.</li> <li>• Joseph A. DiVanna, The Future of Retail Banking, Palgrave Macmillan, 2004.</li> <li>• John Armour, Principles of Financial Regulation, Oxford University Press, 2016</li> </ul>	
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### Modality of Assessment

The performance of the learners shall be evaluated in two parts as per the following ratio:

#### **Semester End Examination: Internal Assessment [60:40]**

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

**Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Tourism Management (Theory)	1. Semester-end Examination (60%)	4 Credits	2 hrs	60
	2. Internal (40%) (Table 2)		-	40

**Table - 2****Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"> <li>1. Assignments.</li> <li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li> <li>3 Class Test (Objective - Multiple Choice Questions/ Subjective).</li> <li>4. Active participation in class activities.</li> <li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li> </ol>

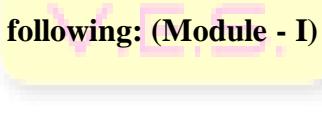
**Paper Pattern**

**For PG Courses: M.Com Part II Management Semester III & IV (Theory papers) (4 credits)**

**Total Marks: 60****Time: 2 hours**

**Q.1 Answer Any Two of the following: (Module - I) (15)**

- a.
- b.
- c.



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**Q.2 Answer Any Two of the following: (Module - II) (15)**

- a.
- b.
- c.

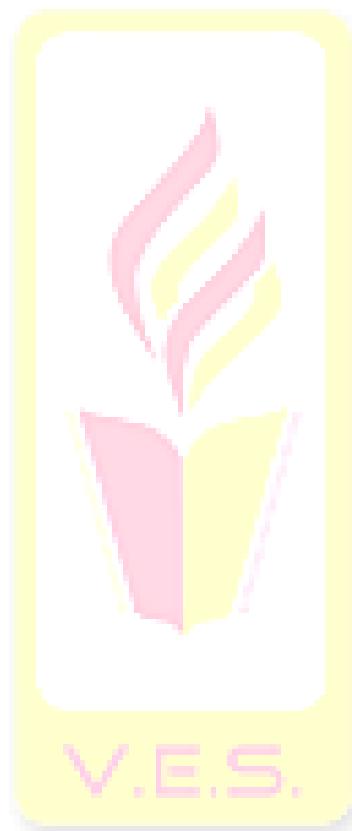
**Q.3 Answer Any Two of the following: (Module - III) (15)**

- a.
- b.
- c.

**Q.4 Answer Any Two of the following: (Module - IV)**

**(15)**

- a.
- b.
- c.



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**FRAMEWORK**

For

**M. Com (Sem-II)**

**Organisational Behaviour**

**V.E.S.**

**Postgraduate Programme**

**Since 1962**

**From**

**Academic year**

**2023-24**

**M. COM SEM II**  
**Major / Core Course- IV**

**COURSE TITLE: ORGANISATIONAL BEHAVIOUR**

**COURSE CODE: PMMCOS2-504[CREDITS - 02]**

<b>Course Learning Objective</b>		
<b>Course Learning Outcomes</b>		
<b>Unit</b>	<b>Name of the Unit</b>	<b>No. of Lectures</b>
1	<p><b>Introduction to Organisational Behaviour</b></p> <ul style="list-style-type: none"> <li>● <b>Basics of Organisational Behaviour (OB):</b> Concept, Nature, Scope and Models of OB - Autocratic, Custodial, Supportive and Collegial.</li> <li>● <b>Factors affecting Individual behaviour:</b> Personal, Psychological, Organisation System, Environmental.</li> <li>● <b>Personality, Perception and attitude at workplace:</b> Nature of Personality, Determinants of Personality, Personality Traits; Perception and OB, Nature of Attitude, Work Related Attitudes, Challenges and Measures to bring Attitudinal Change.</li> </ul>	( 15 L)
2	<p><b>Group Dynamics and Behaviour</b></p> <ul style="list-style-type: none"> <li>● <b>Group:</b> Types of Groups, Stages of Group Development, Group Decision Making- Advantages and Problems.</li> </ul>	( 15 L)

	<ul style="list-style-type: none"> <li>● <b>Workplace behaviour:</b> Determinants of Group Behaviour, Power and Politics - Sources of Power, Types of Organisational politics.</li> <li>● <b>Conflict:</b> Levels of Conflict, Strategies for Resolving Conflict, Guidelines for Effective Negotiation.</li> </ul>	
<b>Ref:</b>	<ul style="list-style-type: none"> <li>● <i>Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.</i></li> <li>● <i>Prasad L M, Organizational Behaviour, Sultan Chand</i></li> <li>● <i>Khanka S. S., Organizational Behaviour, S. Chand</i></li> <li>● <i>P.L. Rao-International Human Resource</i></li> <li>● <i>Ivancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.</i></li> <li>● <i>Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.</i></li> </ul>	

### Modality of Assessment

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#### Semester End Examination: Internal Assessment [60:40]

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**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major Mandatory Subject Course (Theory)	1. Semester-end Examination (60%)	2 Credits	90 min	30
	2. Internal (40%) (Table 2)		-	20

**Table - 2**

**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"><li>1. Assignments.</li><li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li><li>3 Class Test (Objective - Multiple Choice Questions/ Subjective).</li><li>4. Active participation in class activities.</li><li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li></ol>

**Paper Pattern**

**For PG Courses: M.Com Part I Accountancy and Management Semester I & II  
(Theory papers) (2 credits)**

**Total Marks: 30**

**Time: 90 mins**

**Q.1 Answer Any Two of the following: (Module - I) (15)**

- a.
- b.
- c.

**Q.2 Answer Any Two of the following: (Module - II) (15)**

- a.
- b.
- c.

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FRAMEWORK**

For

**M. Com (Sem-I)**

**International Trade and Finance**

**Postgraduate Programme**

**V.E.S.**

**From  
Since 1962  
Academic year**

**2023-24**

## M. COM SEM I

### Major / Core DSE - II (Major Elective)

#### COURSE TITLE: INTERNATIONAL TRADE AND FINANCE

#### COURSE CODE: PMECOS1-512[CREDITS - 04]

Course Learning Objective		
The objective of this course is to familiarise students with the fundamental aspects of International trade and finance.		
Course Learning Outcomes		
After completion of this course learner will be able to:		
Unit	Name of the Unit	No. of Lectures
1	<b>International trade theories and Trade policy</b> <ul style="list-style-type: none"><li><b>International Trade:</b> Meaning, Features of International trade, Advantages of specialization and the concept of comparative advantage</li><li><b>Regional economic integration:</b> Economic Integration among Countries, India position in International trade - Composition and direction of India's Trade, Role of IMF and World Bank</li><li><b>Instruments of trade policy:</b> Tariffs, Quotas, Export subsidies, Voluntary export restraints.</li></ul>	(15 L)
2	<b>International Operations</b> <ul style="list-style-type: none"><li><b>Overseas market selection:</b> Methods of market entry, Identifying foreign markets, Market selections process</li></ul>	(15 L)

	<ul style="list-style-type: none"> <li>● <b>International Marketing &amp; Logistics:</b> Selection of overseas distribution channels, Types of foreign intermediaries, pricing strategy for export items, Characteristics of Global Supply Chains</li> <li>● <b>International Human Resource Management:</b> Meaning, Objectives, Global Staffing Policy - Ethnocentric, Polycentric, Geocentric, Challenges of international HRM</li> </ul>	
3	<b>Introduction to International Finance</b>	(15 L)
4	<ul style="list-style-type: none"> <li>● <b>Fundamentals of International Finance:</b> Meaning, Importance of International Finance, Scope of International Finance, Emerging Challenges in International Finance.</li> <li>● <b>Balance of Payment:</b> Introduction to Balance of Payment, Components of Balance of Payment, Balance of Trade v/s Balance of Payment, Status of Balance of Payment in India.</li> <li>● <b>International Monetary System:</b> Evolution of International Monetary System, Gold Standard System, Bretton Woods System, Fixed &amp; Flexible Exchange Rate System.</li> </ul>	(15 L)

<b>Ref:</b>	<ul style="list-style-type: none"> <li>● <i>International Business: The New Realities (Required), Cavusgil, S.T., Knight, G., &amp; Riesenberger, J.R. Prentice Hall, 2nd Edition, 2012</i></li> <li>● <i>Feenstra, R., Taylor, A. (2014). International economics, 3rd ed. Worth Publishers</i></li> <li>● <i>Krugman, P., Obstfeld, M., Melitz, M. (2018). International Economics - Theory and Policy, 11th ed. Pearson Education</i></li> <li>● <i>Pugel, T. (2015). International economics, 16th ed. McGraw-Hill.</i></li> <li>● <i>International Marketing, R.M.Joshi, OUP</i></li> <li>● <i>Global Marketing Management, K. Lee, OUP</i></li> <li>● <i>Creating Market across the Globe: Strategies for business excellence – Korwar</i></li> <li>● <i>Essence of International Marketing –Stan Paliwoda.</i></li> <li>● <i>Global Marketing Management-Warren J. Keegan.</i></li> <li>● <i>International Marketing Management-Subhash Jain.</i></li> <li>● <i>International Marketing Micheal- R Czinkota, Ilkka A Ronkainen</i></li> <li>● <i>International Marketing, R.M. Joshi</i></li> <li>● <i>Cheol S. Eun &amp; Bruce G. Resnick, International Finance Management</i></li> <li>● <i>Prakash G. Apte, International Finance - A Business Perspective</i></li> <li>● <i>V. A. Aadhani, International Finance</i></li> </ul>
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### **Modality of Assessment**

The performance of the learners shall be evaluated in two parts as per the following ratio:

#### **Semester End Examination: Internal Assessment [60:40]**

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**Table-1- Mode of Assessment under NEP 2020**

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major Elective Subject Course (Theory)	1. Semester-end Examination (60%)	4 Credits	2 hrs	60
	2. Internal (40%) (Table 2)		-	40

**Table - 2**  
**Theory - Mode of assessment-Continuous Internal Assessment [40%]**

Evaluation type
<ol style="list-style-type: none"> <li>1. Assignments.</li> <li>2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).</li> <li>3 Class Test (Objective - Multiple Choice Questions/ Subjective).</li> <li>4. Active participation in class activities.</li> <li>5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.</li> </ol>

**Paper Pattern**

**For PG Courses: M.Com Part I Accountancy and Management Semester I & II  
(Theory papers) (4 credits)**

**Total Marks: 60**

**Time: 2 hours**

**Q.1 Answer Any Two of the following: (Module - I) (15)**

- a.
- b.
- c.

**Q.2 Answer Any Two of the following: (Module - II) (15)**

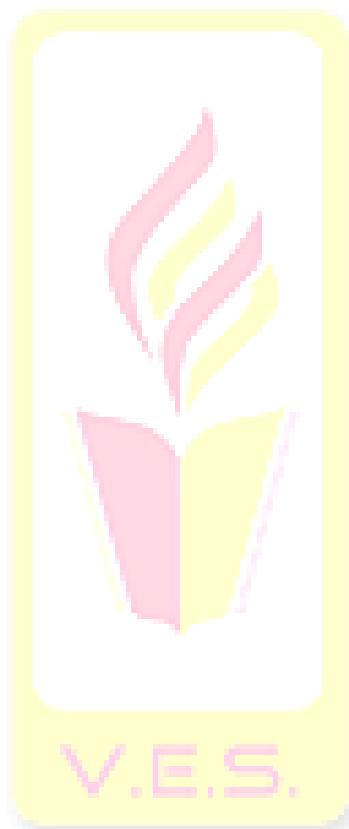
- a.
- b.
- c.

**Q.3 Answer Any Two of the following: (Module - III) (15)**

- a.
- b.
- c.

**Q.4 Answer Any Two of the following: (Module - IV) (15)**

- a.
- b.
- c.



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