VIDYASAGAR UNIVERSITY

MIDNAPORE – 721 102

WEST BENGAL

The Syllabus for Post-Graduate Programme

in

Masters in Commerce (M.Com.)

Under NEP-2020

(Effective from 2025-26 Academic session)

Preamble

The Postgraduate Programme in Commerce (M.Com.) is designed to provide students with advanced knowledge in accounting, finance, management, and related business disciplines. The programme offers detailed study in areas such as Organisational Behaviour, Financial Markets, Advanced Financial Management, Computer Applications in Business, Security Analysis and Portfolio Management, Financial Statement Analysis and Reporting, Advanced Accounting, Advanced Cost Accounting, GST and Customs Law, Financial Services, and Marketing of Financial Services.

To provide academic flexibility and encourage specialization, the syllabus includes several elective papers such as Quantitative Techniques, Operations Research, Corporate Governance, Company Law, Advanced Statistics, Business Analytics, Income Tax, International Business, Advanced Management Accounting, and Strategic Management. Students can choose subjects according to their interests, career goals, and research aspirations. In addition, students may enroll in MOOC courses offered through platforms like SWAYAM, enabling them to explore diverse learning opportunities beyond the classroom. Courses on the Indian Knowledge System (IKS), Intellectual Property Rights (IPR), and Vidyasagar: Life and Philosophy have also been included to promote holistic learning and intellectual growth.

The M.Com. programme in Commerce was introduced under the Faculty of Arts and Commerce of Vidyasagar University during the academic session 1985–86. The Ph.D. programme in Commerce started in 1998, and around 80 research scholars have successfully completed their doctoral degrees from the department. The Choice-Based Credit System (CBCS) was introduced in 2018. In accordance with the recommendations of the National Education Policy (NEP) 2020, both one-year and two-year M.Com. programmes have been introduced from the academic session 2025–26.

The syllabus gives equal importance to theoretical understanding and practical application. It is also designed to support students preparing for competitive examinations such as the UGC-NET and SET. The programme develops students' communication, analytical, and professional skills through courses in Computer Applications in Business, research projects, field visits, industry visits, internships, community engagement activities, and seminar presentations. Project work encourages students to conduct independent research in areas of their academic interest.

The department is equipped with ICT-enabled smart classrooms, virtual learning facilities, and a departmental library. It is supported by experienced and qualified faculty members dedicated to teaching and research. Major research areas of the department include Optimization and Operations Research, Fuzzy Mathematics, Fluid Dynamics, and related interdisciplinary fields, helping maintain a strong balance between theoretical learning, practical application, and research orientation.

PROGRAMME OUTLINES

	Type of Programme	This is a regular mode M.Com. programme, based on the guidelines of NEP 2020.
1	**Duration and Eligibility Criteria**	The department offers two types of M.Com. programmes. Students who have completed a 3-year Honours degree in Commerce are eligible for admission to the two-year M.Com. programme, while those who have completed a 4-year Honours degree in Commerce (with or without research) are eligible for admission to the one-year M.Com. programme.
2	**Intake Capacity**	The current intake capacity of the programme is 80 students. Admission is carried out in accordance with the prevailing government norms, and the reservation rules for EWS, OBC, SC, ST, PWD, and other applicable categories are strictly followed
3	**Admission Procedure**	The university conducts a written admission test as part of the selection process. Admission is based primarily on the performance in the written test, along with consideration of marks obtained in the Undergraduate (UG) programme or in the Higher Secondary (HS) examination, as applicable. The Admission Committee oversees the entire admission process, ensuring that all rules and regulations are properly followed.
4	**Evaluation Process**	• The students will be assessed through a combination of continuous evaluation and end-semester examination. Continuous Evaluation (CE) carries 20% weightage, while the End-Semester Examination accounts for 80% of the total marks. • Two CEs will be conducted for each paper/course, and the average of these two will determine the final CE marks. The CEs may be conducted in diverse formats such as multiple-choice questions

		(MCQs), open-book examinations, take-home exercises, case studies, assignments, or small projects. • The end-semester examination will comprise short-answer, medium-answer, and long-answer type questions to evaluate the students' understanding and analytical skills comprehensively.
5	**Teaching Methods**	To achieve the intended learning outcomes, the following teaching–learning methods will be employed: • **Lecture-based Learning** – Structured delivery of core concepts through classroom lectures. • **Group Learning** – Collaborative discussions and group activities to promote teamwork and idea-sharing. • **Individual Learning** – Independent study and self-paced learning to strengthen conceptual clarity. • **Technology-based Learning** – Use of digital tools, software, and online • resources to support interactive learning. • **Peer Teaching** – Students explaining concepts to peers, encouraging active participation and reinforcement of knowledge. • **Problem-solving Approach** – Learning through real-world problems, case studies, and exercises to develop analytical and critical thinking skills.
6	**Special Instructions**	To align the syllabus with the National Education Policy (NEP) 2020, several general courses such as Indian Knowledge System (IKS), Intellectual Property Rights (IPR), Research Methodology and Ethics, Social Service/Community Engagement, Internship/Industry Visit or Industry-related Project, Field Visit, Research Project, and Vidyasagar: Life and Philosophy have been made compulsory. Alongside these, a set of core courses has been included to strengthen subject foundations. The syllabus also offers elective papers to provide flexibility and choice and each elective paper provides options. Students are required to choose one elective paper from the available options.
7	**Research Projects**	The research project will be distributed by the mentor to the students in third semester and it will be evaluated in final semester.

Programme Outcomes:

The M.Com. programme outcome includes developing conceptual and analytical skills to solve business problems, conduct research including that for higher studies like a Ph.D., pursue career in teaching or perform role in the corporate, public, and private sectors. The outcomes also emphasize ethical professional conduct and the ability to adapt to contemporary industry needs. The outcomes may be summarized as under:

PO1: Applying subject knowledge to solve business problems.

PO2: Developing the ability of analytical and critical thinking skills for real life business decision-making.

PO3: Incorporating quality, ethical and legal values in professional, social and personal life.

PO4: Acquiring the leadership skill for business or entrepreneurial success.

PO5: Acquiring skill to run self-employed or micro or small business enterprises and thus to become an entrepreneur.

PO6: If employed in the corporate world, one may help the employer to become a responsible corporate citizen of the country.

PO7: Developing the ability to think ahead of time, anticipating what may be useful for the industry at large.

Programme Specific Outcomes:

PSO1 – To prepare the students who will demonstrate satisfactory engagement with new ideas and try to apply those ideas.

PSO 2 – To help development of entrepreneurs by enhancing their critical thinking, problem-solving, decision- making and leadership skill which will facilitate formation of start-ups and other high potential organizations.

PSO3 – To help designing systems that comply with all kinds of legislations.

PSO4 – To produce employable, ethical and innovative professionals for sustaining in the dynamic business world.

PSO 5 – To contribute to the development of a congenial business environment in collaboration with the stakeholders for mutual benefit.

M.Com.

(For the students admitted during the academic year 2025 – 26 onwards)

Semester	Course Code	Title of the Course	Credit (L-T-P)	Maximum Marks		
				IA	End Sem. Exam	Total
I	COMC401XO	Organizational Behaviour	4 (3-1-0)	10	40	50
	COMC402XO	Financial Markets	4 (3-1-0)	10	40	50
	COMC403XO	Research Methodology and Ethics	4 (3-1-0)	10	40	50
	COMC404AO/ COMC404BO	*One elective must be chosen:* Quantitative Techniques (A) OR Operations Research (B)	4 (3-1-0) 4 (3-1-0)	10 10	40 40	50 50
	COMC405AO/ COMC405BO	*Elective Paper:* Corporate Governance (A) OR Corporate Laws(B)	4 (3-1-0) 4 (3-1-0)	10 10	40 40	50 50
	COMO406VC	Indian Knowledge System	2 (1-1-0)	5	20	25
	COMO407NC	Life and Philosophy of Vidyasagar (Compulsory Non-credit)	- (1-1-0)	-	25	25
		Total	22	55	220	275 + 25
II	COMC451X0	Advanced Financial Management	4 (3-1-0)	10	40	50
	COME452A0 COME452B0	*Elective Paper:* Advanced Statistics (A) OR Business Analytics (B)	4 (3-1-0) 4 (3-1-0)	10 10	40 40	50 50
	COME453A0 COME453B0	*Elective Paper:* Income Tax: Laws and Planning(A) OR International Business (B)	4 (3-1-0) 4 (3-1-0)	10 10	40 40	50 50
	COME454A0 COME454B0	*Elective Paper:* Advanced Management Accounting (A) OR Strategic Management (B)	4 (3-1-0) 4 (3-1-0)	10 10	40 40	50 50
	COMC455X9	Advanced Applications of Computer in Business (Practical)	4 (3-1-0)	-	50	50

		Optional Paper (Any One):				
	COME456A9/	Field visit (A) <u>OR</u>	2 (0-0-2)	-	25	25
	COME456B9/	Industrial tour (B) <u>OR</u>	2 (0-0-2)	-	25	25
	COME456C9/	Industry visit (C) <u>OR</u>	2 (0-0-2)	-	25	25
	COME456D9/	Case study (D) <u>OR</u>	2 (0-0-2)	-	25	25
	COME456E9/	Hands-on (Practical) (E) <u>OR</u>	2 (0-0-2)	-	25	25
	COME456F0/	Skill enhancement course (F) – (Theory) <u>OR</u>	2 (2-0-0)	05	20	25
	COME456F9/	Skill enhancement course (F) – Practical <u>OR</u>	2(0-0-2)	-	25	25
	COME456F1 & COME456F8	Skill enhancement course (F) – (Theory and Practical)	2(1-0-1)	-	25	25
		Total	22	50	225	275
III	COMC501X0	Security Analysis and Portfolio Management	4 (3-1-0)	10	40	50
	COMC502X0	Financial Statement Analysis and Financial Reporting	4 (3-1-0)	10	40	50
	COMC503X0	Advanced Accounting	4 (3-1-0)	10	40	50
	COMC504X0	Advanced Cost Accounting	4 (3-1-0)	10	40	50
	COMC505X0	MOOC (Course options to be decided by the students of the department)	4 (3-1-0)	30% of Total	70% of Total	50
	COMO506A9/ COMO506B9	Social Service (A) / Community Engagement (B)	2(1-0-1) 2(1-0-1)	- -	25 25	25 25
		Total	22	50	225	275
IV	COMC551X0	GST and Custom Law	4 (3-1-0)	10	40	50
	COMC552X0	Financial Services and Marketing of Financial Services	4 (3-1-0)	10	40	50
	COMC553A9/ COMC553B9	Research Project (A) / Dissertation (B)	8 (0-0-16) 8 (0-0-16)	- -	100 100	100 100
	COME554A9/	*Optional Paper:* Internship (A)	4 (0-0-8)	-	50	50

	COME554B9/ COME554C9/ COME554D9/ COME554E9/ COME554F9/ COME554G9	Capstone Project (B) Applied Field (C) Industry Project (D) Innovation & Incubation (E) Entrepreneurship (F) Start-up Proposal or Practice (G)	4 (0-0-8) 4 (0-0-8) 4 (0-0-8) 4 (0-0-8) 4 (0-0-8) 4 (0-0-8)	- - - - - -	50 50 50 50 50 50	50 50 50 50 50 50
	COMO555AO/ COMO555BO	*One elective must be chosen:* Intellectual Property Right (A) Skill enhancement course (B)	2 (1-1-0) 2 (1-1-0)	5 5	20 20	25 25
	COM556NC	Industrial Tour – 2 (Non-credit)	- (0-0-2)	-	-	-
		Total	22	25	250	275
		Grand Total	88	180	920	1100 + 25

CLASSIFICATION OF THE COURSES

Course Code	Course Name	Credit	IA	End Sem Exam	Total
COMC505X0	MOOC from SWAYAM Online Course	4	30% of Total	70% of Total	50
COMO407NC	Life and Philosophy of Vidyasagar	-	-	25	25
ETHICS/HUMAN VALUES					
COMC403X0	Research Methodology and Ethics	4	10	40	50
COMO407NC	Life and Philosophy of Vidyasagar	-	-	25	25
COMO506A9 COMO506B9	Social Service / Community Engagement	2 2	- -	25 25	25 25
COMO406X0	Indian Knowledge System	2	5	20	25
INTELLECTUAL PROPERTY RIGHTS					
COMO555A0	Intellectual Property Rights	2	5	20	25

SKILL DEVELOPMENT/JOB ORIENTED COURSES					
COMC455X9	Advanced Applications of Computer in Business	4	-	50	50
COME456A9/ COME456B9/ COME456C9/ COME456D9/ COME456E9/ COME456F0/ COME456F9/ COME456F1 & COME456F8	Field visit (A) OR Industrial tour (B) OR Industry visit (C) OR Case study (D) OR Hands-on (Practical) (E) OR Skill enhancement course (F) – (Th) OR Skill enhancement course (F) – (Pr) OR Skill enhancement course (F) – (Theory and Practical)	2 2 2 2 2 2 2 2	0 0 0 0 0 5 0 0	25 25 25 25 25 20 25 25	25 25 25 25 25 25 25 25
COME554A9/ COME554B9/ COME554C9/ COME554D9/ COME554E9/ COME554F9/ COME554G9	Internship (A) Capstone Project (B) Applied Field (C) Industry Project (D) Innovation & Incubation (E) Entrepreneurship (F) Start-up Proposal or Practice (G)	4 4 4 4 4 4 4	- - - - - - -	50 50 50 50 50 50 50	50 50 50 50 50 50 50
EMPLOYABILITY COURSES					
COMC455X9	Advanced Applications of Computer in Business	4	-	50	50
COMC553A9/ COMC553B9	Research Project/ Dissertation	8	-	100	100
COME554A9	Internship/ Industry Project/ Innovative Project	4	-	50	50
COMC402XO	Financial Markets	4	10	40	50
COMC403XO	Research Methodology and Ethics	4	10	40	50
COMC404AO	Quantitative Techniques (A)	4	10	40	50
COME452A0	Advanced Statistics(A)	4	10	40	50
COME452B0	Business Analytics(B)	4	10	40	50
COME453A0	Income Tax: Laws and Planning(A)	4	10	40	50
COME453B0	International Business(B)	4	10	40	50
COMC501X0	Security Analysis and Portfolio Management	4	10	40	50
COMC502X0	Financial Statement Analysis and Financial Reporting	4	10	40	50

COMC551X0	GST and Custom Law	4	10	40	50
COMC552X0	Financial Services and Marketing of Financial Services	4	10	40	50
COME554E9	Innovation & Incubation (E)	4	-	50	50
COME554F9	Entrepreneurship (F)	4	-	50	50
COME554G9	Start-up Proposal or Practice (G)	4	-	50	50
DIGITAL CONTENT COURSES					
COMO406VC	Indian Knowledge System (IKS)	2	5	20	25
COMO407NC	Life and Philosophy of Vidyasagar	-	-	25	25
COMC505X0	MOOCs from SWAYAM	4	30	70	100
COMC455X9	Advanced Applications of Computer in Business	4	-	50	50
ENVIRONMENT/SUSTAINABILITY COURSES					
COMC405A0	Corporate Governance	4	10	40	50
COMC502X0	Financial Statement Analysis and Financial Reporting	4	10	40	50
GENDER AND RELATED COURSES					
COMC405A0	Corporate Governance	4	10	40	50
COMC401X0	Organisational Behaviour	4	10	40	50

NEW COURSES INTRODUCED

COURSE CODE	COURSE NAME	YEAR OF INTRODUCTION
COMC403XO	Research Methodology and Ethics	2025-26
COMC404AO	Quantitative Techniques	2025-26
COMO406VC	Indian Knowledge System	2025-26
COMO407NC	Vidyasagar: Life and Philosophy	2025-26
COME452B0	Business Analytics	2025-26
COME454B0	Strategic Management	2025-26
COME456A9/ COME456B9/ COME456C9/ COME456D9/ COME456E9/ COME456F0/ COME456F9/ COME456F1 & COME456F8	Field visit (A) / Industrial tour (B) / Industry visit (C) / Case study (D) / Hands-on (Practical) (E) / Skill enhancement course (F) – (Theory) / Skill enhancement course (F) – Practical / Skill enhancement course (F) – (Theory and Practical)	2025-26
COMO506A9/ COMO506B9	Social Service (A) / Community Engagement (B)	2025-26
COME554A9/ COME554B9/ COME554C9/ COME554D9/	Internship (A) Capstone Project (B) Applied Field (C) Industry Project (D)	2025-26

COME554E9/ COME554F9/ COME554G9	Innovation & Incubation (E) Entrepreneurship (F) Start-up Proposal or Practice (G)	
COMO555AO/ COMO555BO	Intellectual Property Right (IPR) (A) Skill enhancement course(B)	2025-26

MODIFIED COURSES

COURSE CODE	COURSE NAME	YEAR OF INTRODUCTION	YEAR OF REVISION	% OF TOTAL COURSES MODIFIED
COMC401XO	Organizational Behaviour	Before 2010	2025-26	10%
COMC405AO/	Corporate Governance (A)	Before 2010	2025-26	30%
COMC405BO	Corporate Laws (B)	Before 2010	2025-26	30%
COMC451X0	Advanced Financial Management	Before 2010	2025-26	10%
COME452A0	Advanced Statistics(A)	Before 2010	2025-26	25%
COME453A0	Income Tax: Laws and Planning(A)	Before 2010	2025-26	30%
COME453B0	International Business(B)	Before 2010	2025-26	20%
COME454A0	Advanced Management Accounting(A)	Before 2010	2025-26	10%
COMC501X0	Security Analysis and Portfolio Management	Before 2010	2025-26	10%
COMC503X0	Advanced Accounting	Before 2010	2025-26	10%
COMC504X0	Advanced Cost Accounting	Before 2010	2025-26	10%
COMC551X0	GST and Custom Law	Before 2010	2025-26	20%
COMC552X0	Financial Services and Marketing of Financial Services	Before 2010	2025-26	40%

GLOBAL / NATIONAL / REGIONAL / LOCAL RELEVANCE

COURSE CODE	COURSE NAME	TYPE OF COURSE (GLOBAL / NATIONAL / REGIONAL / LOCAL)
COMC401XO	Organizational Behaviour	Global
COMC402XO	Financial Markets	Global
COMC403XO	Research Methodology and Ethics	National
COMC404AO/ COM404BO	Quantitative Techniques(A) <u>OR</u> Operations Research(B)	Global
COMC405AO/ COMC405BO	Corporate Governance(A) <u>OR</u> Corporate Laws(B)	National
COMO406VC	Indian Knowledge System	National
COMO407NC	Life and Philosophy of Vidyasagar	Regional
COMC451X0	Advanced Financial Management	Global
COME452A0 COME452B0	Advanced Statistics(A) <u>OR</u> Business Analytics(B)	Global
COME453A0	Income Tax: Laws and Planning(A) <u>OR</u>	National

COME453B0	International Business(B)	
COME454A0 COME454B0	Advanced Management Accounting(A) OR Strategic Management (B)	Global
COMC455X9	Advanced Applications of Computer in Business	Global
COME456A9/ COME456B9/ COME456C9/ COME456D9/ COME456E9/ COME456F0/ COME456F9/ COME456F1 & COME456F8	Field visit (A) OR Industrial tour (B) OR Industry visit (C) OR Case study (D) OR Hands-on Practical (E) OR Skill enhancement course (F) – (Theory) OR Skill enhancement course (F) – Practical OR Skill enhancement course (F) – (Theory and Practical)	Local
COMC501X0	Security Analysis and Portfolio Management	Global
COMC502X0	Financial Statement Analysis and Financial Reporting	Global
COMC503X0	Advanced Accounting	National
COMC504X0	Advanced Cost Accounting	National
COMC505X0	MOOC (Course options to be decided by the students of the department)	National
COMO506A9/ COMO506B9	Social Service (A) / Community Engagement (B)	Local
COMC551X0	GST and Custom Law	National
COMC552X0	Financial Services and Marketing of Financial Services	National
COMC553A9/ COMC553B9	Research Project (A) / Dissertation (B)	National
COME554A9/ COME554B9/ COME554C9/ COME554D9/ COME554E9/ COME554F9/ COME554G9	Internship (A) Capstone Project (B) Applied Field (C) Industry Project (D) Innovation & Incubation (E) Entrepreneurship (F) Start-up Proposal or Practice (G)	Regional
COM555AO/ COM555BO	Intellectual Property Right (IPR) (A)/ Skill enhancement course(B)	National

FIRST SEMESTER

Course Code: COMC401X0	OrganisationalBehaviour (Theory)	Credit 4 (3-1-0) Full Marks 50
Core/ Elective/ Others	**Core**	**Compulsory**

Course Objectives:

1. The objective of the course is to make students equipped with the knowledge about organisational dynamics.
2. The learners will gain an understanding about how individual level, group-level and organisational level variables interplay that ultimately impact performance at all levels which includes individual, group and organisation.

Course Outcomes:

At the end of the course:

CO1- Students will be able to understand the structure and functioning of Indian financial markets.

CO2 -They can analyze the role of various financial institutions and regulators in India. Moreover, students will able to explore trends and challenges in equity, debt, and derivative markets.

CO3 - Finally, it will help to examine innovations in financial products and fintech impacts on Indian markets.

Syllabus

Course content

Unit I	Number of Lectures
1. **Introduction to OrganisationalBehaviour:** Definition, nature, scope; Importance of OB; OB variables – individual, group, organisational; OB models – autocratic, custodial, supportive, collegial, system; OB-performance linkage.	6
2.**Individual Behaviour in Organisations:** Foundations – biological, psychological; Ability – intellectual, physical; Personality – determinants (heredity, environment, situation), theories – MBTI, Big Five; Perception & Attribution – perceptual process, attribution theory; Attitudes – components, formation, change, cognitive dissonance; Learning – classical, operant, social learning; Individual attributes and performance.	8
3.**Group Dynamics & Team Behaviour:** Groups – formal, informal; Group development – Tuckman's stages; Group characteristics – roles, norms, status, size, cohesiveness; Group Decision-Making – techniques; Teams vs. Groups – types of teams (virtual, cross-functional, self-managed); Challenges – social loafing, groupthink.	6
Unit II	
4. **Organisational Culture & Work Environment:** Definition, nature, characteristics; Types – strong vs. weak, functional vs. dysfunctional; Culture vs. formalisation; Functions – identity, commitment, stability; Culture creation – founder's values, socialisation, leadership; Sustaining	7

culture – rituals, stories, symbols, language.	
5. **Power, Politics & Conflict:** Power – bases (formal, personal), dependence, power tactics; Politics – definition, causes, consequences; Conflict – definition, types (intrapersonal, interpersonal, intergroup), traditional vs modern views; Conflict management styles – Thomas-Kilmann model; Conflict resolution – negotiation, mediation.	6
6. **Organisational Change &Development:**Organisational Change – definition, internal/external forces, planned vs unplanned; Lewin's Change Model – unfreeze, change, refreeze; Resistance – causes, overcoming strategies; Change agents – role, traits; Organisational Development (OD) – Concept.	7
Total Lecture	**40 Hours**

Suggested Readings:

1. Robbins, S.P., Judge, T.A. and Vohra, N.: OrganisationalBehaviour, Pearson.
2. Robbins, S.P. and Judge, T.A.: Essentials of Organizational Behaviour, Pearson.
3. Newstrom, J.: Organizational Behaviour: Human Behaviour at Work, McGraw Hill.
4. Mullins, L.J.: Management and OrganisationalBehaviour, Pearson.
5. Buchanan, D. & Huczynski, A.: OrganisationalBehaviour: An Introductory Text, Prentice Hall.
6. Aswathappa, K.: OrganisationalBehaviour: A Diagnostic, Prentice Hall India.
7. Luthans, F. Organizational Behaviour. McGraw Hill

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COMC402X0	Financial Markets(Theory)	Credit 4 (3-1-0) Full Marks 50
Core/ Elective/ Others	Core	Compulsory

Course Objectives:

1. Develop a conceptual and analytical understanding of the structure and functioning of Indian financial markets.
2. Explore the role of financial regulators and intermediaries.
3. Analyze innovations and technological interventions shaping modern Indian financial systems.

4. Provide exposure to trends, reforms, and challenges in the contemporary financial environment.	
Course Outcomes: At the end of the course: **CO1**- Students will be able to understand the structure and functioning of Indian financial markets. **CO2** - They can analyze the role of various financial institutions and regulators in India. Moreover, students will able to explore trends and challenges in equity, debt, and derivative markets. **CO3** - Finally, it will help to examine innovations in financial products and fintech impacts on Indian markets.	
Syllabus	
Course content	
Unit I	**Number of Lectures**
1.**Overview of Indian Financial System:** Structure of Indian financial system: Institutions, Markets, Instruments, and Services; Role of financial markets in economic development; Relationship between primary market and secondary market; Overview of financial regulators: RBI, SEBI, IRDAI, etc.; Reforms in Indian financial markets and world-wide.	4
2.**Money Market in India:** Meaning, features, and importance of the money market; Structure and constituents: Call money, Treasury Bills, Commercial Papers, Certificates of Deposit, Repo and Reverse Repo; Role of RBI in money market operations; Recent trends and challenges.	5
3.**Primary Market in India:** Role of promoters and formation of companies;Promoters' lock-in requirement; Primary market participants; Primary market intermediaries and merchant banking institutions; Primary market issue types and allotment: IPO, FPO, Private Placement, Right Issue; Anchor investors; Issue Pricing Process: Book Building, Green shoe option.	6
4. **Secondary Market and Share Trading in India:** Secondary market participants; Stock Exchanges in India: NSE, BSE; Other stock exchanges; Listing in stock exchange; Demutualization of stock exchanges; On-line share trading: features and pre-requisites; Settlement and Clearing; Rolling settlement; Trading methods: Delivery based and non-delivery based (Intra-day); Option trading; Market index.	5
Unit II	
5. **Debt Market in India:** Types: Government Securities, Corporate Bonds, Municipal Bonds; Role of RBI and SEBI in regulating debt markets; Primary and secondary markets for debt instruments; Bond valuation and rating agencies; Challenges and growth prospects.	5
6. **Derivatives and Commodity Markets:** Introduction to derivatives: Forwards, Futures, Options, Swaps; Trading, settlement, and regulation of derivative products; Role of derivatives in risk management; Commodity derivatives market: Structure and significance in India; Exchanges: MCX, NCDEX.	6
7. **Innovations and Technology in Financial Markets:** FinTech and its impact on financial markets; Digital payments, UPI, blockchain, and cryptocurrency	

(regulatory overview); Role of technology in market surveillance and investor services; Financial inclusion and digital empowerment.	5
8. **Recent Trends, Reforms, and Challenges:** Financial market integration and globalization; ESG Investing and Sustainable Finance; Foreign Portfolio Investment (FPI) and FDI; Recent developments: SME platform, REITs, InvITs; Challenges: Volatility, Regulatory arbitrage, Retail participation, Investor awareness.	4
Total Lecture	**40 Hours**

Suggested Readings:

1. Pathak, Bharati V.. Indian Financial System. Pearson Education. New Delhi.
2. Saha, S.S.. Indian Financial System: Financial Markets, Institutions and Services. Tata McGraw Hill. New Delhi.
3. Khan, M. Y.: Indian Financial System. Tata McGraw Hill. New Delhi.
4. Bhole, L. M. and Mahakud, J.. Financial Institutions and Markets. Tata McGraw Hill, New Delhi.
5. Gurusamy, S.. Financial Markets and Institutions. Tata McGraw Hill. New Delhi.
6. Mishkin, F. S. and Eakins, S.: Financial Markets and Institutions, Pearson Education, New Delhi.
7. Gupta, S. B.. Monetary Economics – Institutions, Theory and Policy. Sultan Chand, New Delhi.
8. Raghunathan, V. and Rajib, P.. Stock exchanges, Investment and Derivatives. Tata McGraw Hill, New Delhi.
9. Sarkhel, J. and Gupta, A.: Capital Market: Theory and Institutions, Book Syndicate, Kolkata.

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COMC403X0	Research Methodology and Ethics(Theory)	Credit 4 (3-1-0) Full Marks 50
Core/ Elective/ Others	Core	Compulsory

Course Objectives:

1. To familiarize students with the basic concepts of research.
2. To develop an understanding of the research process and research design.
3. To equip students with the skills to conduct research and interpret findings

Course Outcomes:

Upon successful completion of this course:

CO1- Students will gain a comprehensive understanding of research fundamentals and ethical considerations in academic inquiry.

CO2- They will be able to clearly define research problems, design appropriate methodologies, and apply suitable sampling techniques for data collection and analysis.

CO3 – They will also be introduced to data collection and applicable statistical tools for data analysis, including hypothesis testing, correlation, regression etc. The students will learn about research ethics for ensuring scholarly integrity.

Syllabus

Course content

Unit I	**Number of Lectures**
1.**Introduction to Research:** Meaning, Objectives, and Importance of Research; Types of Research: Fundamental, Applied, Descriptive, Analytical, and Empirical; Research Process: Steps in Research; Identifying and Defining Research Problems; Literature Review and Research Gap.	8
2.**Research Design and Sampling Techniques:** Meaning and Need for Research Design; Features of a Good Research Design; Types of ResearchDesign:Exploratory, Descriptive, Experimental, and Diagnostic; Sampling Design: Census vs. Sample, Probability and Non-Probability Sampling, Sample Size and Sampling Errors.	6
3.**Data Collection and Measurement Techniques:** Types of Data: Primary and Secondary; Methods of Data Collection: Observation, Interview, and Questionnaire; Measurement and Scaling Techniques: Nominal, Ordinal, Interval, and Ratio Scales, Likert Scale, and Semantic Differential Scale.	6
Unit II	
4. **Data Processing and Statistical Analysis:** Editing, Coding, Tabulation, and Data Presentation; Descriptive Statistics: Mean, Standard Deviation, Maximum, Minimum; Hypothesis: Concept and Types; Hypothesis Testing (conceptual understanding); Correlation and Regression Analysis (Basic level).	6
5. **Research Report Writing:** Types of Research Reports; Structure and Format of a Research Report; Writing Research Proposals and Synopsis; Referencing and Citation Styles: APA, MLA.	8
6. **Ethical Practices in Research:** Ethics in Research: Principles, Issues, and Misconducts; Ethical Concerns in Selecting and Framing Research Problems; Plagiarism and Ethical Issues in Report Writing.	6
Total Lecture	**40 Hours**

Suggested Readings

1. Kothari, C. R., & Garg, G. (2019). *Research methodology: Methods and techniques* (4th ed.). New Age International Publishers.
2. Cooper, D. R., & Schindler, P. S. (2014). *Business research methods* (12th ed.). McGraw-Hill Education.
3. Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson Education Limited.
4. Panneerselvam, R. (2014). **Research Methodology** (2nd ed.). PHI Learning Pvt. Ltd.
5. Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approach* (5th ed.). SAGE Publications.

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COME404A0	Quantitative Techniques (Theory)	Credit 4 (3-1-0) Full Marks 50
Core/ Elective/ Others	Elective	Any one from two electives

Course Objectives:

1. To familiarize students with the role and scope of quantitative techniques in business decision-making.
2. To enable students to analyse business problems using statistical tools such as correlation, regression, and time series.
3. To impart knowledge on measurement techniques like index numbers, interpolation, and analysis of attributes.
4. To enhance analytical and critical thinking for solving practical problems in business, economics, and management.

Course Outcomes:

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

CO1- Explain the meaning, nature, and importance of quantitative techniques in business and management.

CO2- Apply correlation and regression tools to study and measure business relationships. **CO3**- Use time series techniques to analyse trends, seasonal variations, and forecasting in business. **CO4**- Construct and interpret index numbers for price level, cost of living, and industrial analysis. **CO5**- Perform interpolation techniques to estimate missing values in data series. **CO6**-Analyse qualitative data through measures of association of attributes in business contexts.	
Syllabus	
Course content	
Unit I	**Number of Lectures**
1.**Introduction:** Meaning and scope of Quantitative Techniques (QT); Role of Quantitative Techniques in Business and Industry; Types of Quantitative Techniques: Mathematical, statistical, and operations research-based; Advantages and limitations of Quantitative Techniques in business applications.	**4**
2.**Correlation Analysis**: Meaning and significance of correlation in business studies; Types of correlation: positive, negative, linear, non-linear; Methods of studying correlation: Simple, Partial, Multiple and Rank correlation; Business applications of correlation.	**8**
3.**Regression analysis**: Simple and multiple regression models; Assumptions of classical linear regression model; Use of dummy variables in regression; Multicollinearity; Heteroscedasticity and Autocorrelation (concepts only).	**8**
Unit II	
4. **Time Series Analysis:** Components of time series: Trend, seasonality, cyclic, and irregular variations; Models: Additive and multiplicative; Smoothing techniques: Moving averages, exponential smoothing; Applications in economics and business: Demand and sales forecasting, trend analysis of financial market.	**6**
5. **Index Number:** Problems in Construction of Index Numbers; Methods of Constructing Index Numbers – Weighted and Unweighted, Test of Adequacy of Index Numbers, Chain Index Numbers, Cost of Living Index Number, Base Shifting, Splicing and deflation of value of money.	**6**
6. **Association of Attributes:** Meaning of Attribute; Relationship between Association and Correlation; Different terms like Order of a class, Ultimate frequency, Consistency, Total frequency, Nine Square Table; Measurement methods of two attributes and three attributes.	**4**
7.**Interpolation**: Meaning, Interpolation, inverse-Interpolation, extrapolation, Polynomial functions, difference table; Relationship between E and Delta; Use of Newton's Forward-Backward and	**4**

Lagrange’s formula in interpolation and Extrapolation.	
Total Lecture	**40 Hours**

Suggested Readings
1. Levin, R.I. & Rubin, D.S. Statistics for Management. Pearson Education. New Delhi. 2. Anderson, D.R., Sweeney, D.J. & Williams, T.A. Statistics for Business Economics. Cengage Learning. 3. Gupta, S. P. Statistical Methods. Sultan Chand. New Delhi. 4. Kothari, C. R. Quantitative Techniques. Vikash Publishing House. New Delhi. 5. Gupta, S.C. & Kapoor, V.K. Fundamentals of Applied Statistics. Sultan Chand & Sons. New Delhi. 6. Sharma. J. K. Business Statistics. Pearson Education. New Delhi. 7. Elhance, D.N. Fundamentals of Statistics. Kitab Mahal. Allahabad. 8. Beri. G. Business Statistics. Mc Graw Hill Education. New Delhi.
Assessment • Internal Assessment (Assignments, Class Test) – 10 Marks • End Semester Exam – 40 Marks [From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H
CO4	H	H	H	H	H	M	M	H	H	M	H	H
CO5	H	H	H	H	H	M	M	H	H	M	H	H
CO6	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COME404B0	**Operations Research (Theory)**	**Credit 4 (3-1-0)** **Full Marks 50**
Core/ Elective/ Others	**Elective**	**Any one from two electives**

Course Objectives:

1. To introduce students to the fundamental concepts and techniques of Operations Research and its relevance in managerial decision-making.
2. To develop the ability to model and solve Linear Programming Problems (LPP) using various methods.
3. To enable students to understand and apply algorithms for solving Assignment and Transportation Problems in business contexts.
4. To familiarize students with project management techniques such as PERT and CPM and their application in scheduling and time-cost optimization.
5. To impart knowledge of inventory control models and their application in business decision-making under deterministic conditions.
6. To equip students with foundational knowledge in Game Theory for analyzing competitive business strategies.

Course Outcomes:

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

CO1- Understand the origin, evolution, and application areas of Operations Research in real-world decision-making scenarios.

CO2- Formulate Linear Programming Models and solve them using various standard techniques such as Simplex, Big M, and Duality.

CO3- Analyze and solve Assignment Problems and Transportation Problems using appropriate algorithms for both minimization and maximization objectives.

CO4- Construct and analyze PERT/CPM networks to identify the critical path and optimize project schedules through crashing and relaxation techniques.

CO5- Apply deterministic inventory models to evaluate inventory decisions and manage inventory-related costs effectively.

CO6- Demonstrate the ability to analyze two-person zero-sum games using game theory concepts, including pure and mixed strategies.

Syllabus

Course content

Unit I	**Number of Lectures**
1.**Introduction:** Operations Research (OR): What it is – Origin - Role of ORin Decision Making- Application areas of OR.	1
2.**Linear Programming:** Model Formulation; Solution Methods - Graphical Methods – Simplex Method - Big M Method – Two Phase Technique, Duality.	8
3.**Assignment Problems:** Concepts, Mathematical Formulation - Assignment Algorithm (Hungarian Method) - Balanced and Unbalanced – Minimisation and Maximisation; Travelling Salesman Problem as an Assignment Problem.	6
4.**Transportation Problems:** Concepts, Formulation: Balanced and Unbalanced – Minimization and Maximization; Solution Methods - MODI Method; Degeneracy.	5
Unit II	
5. **Network Analysis:** PERT and CPM: Difference between PERT and CPM – Network Construction – Time Estimation – Slacks and Floats – Critical Path – Crashing and Relaxation - Time-Cost Trade-off.	8
6. **Inventory Management:** Inventory – Objectives of Holding Inventory – Inventory Costs - Inventory Control – Deterministic Models.	7
7. **Game Theory:** Concepts and Terminology, Two Person Zero Sum Games, Pure Strategy Games (with Saddle Point), Principle of Dominance, Mixed Strategy Games (Game without Saddle Point).	5
Total Lecture	**40 Hours**

Suggested Readings
1. Sharma, J. K., Operations Research, Macmillan India Ltd. 2. Kapoor, V. K., Operations Research, S. Chand 3. Wagner, H. M., Principles of Operation Research, Prentice Hall 4. Ravindran, Phillips and Solberg, Operations Research: Principles and Practice, Wiley 5. Taha, H. A., Operational Research: An Introduction, Macmillan / Prentice Hall 6. Kanti Swarup, Gupta, P. K., Man Mohan, Operations Research, S. Chand and Company 7. Vohra, Quantitative Techniques in Management, Tata McGraw-Hill.
Assessment • Internal Assessment (Assignments, Class Test) – 10 Marks • End Semester Exam – 40 Marks [From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H
CO4	H	H	H	H	H	M	M	H	H	M	H	H
CO5	H	H	H	H	H	M	M	H	H	M	H	H
CO6	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COME405A0	**Corporate Governance(Theory)**	**Credit 4 (3-1-0)** **Full Marks 50**
Core/ Elective/ Others	**Elective**	**Any one from two electives**

Course Objectives:

1. The main objective of the Course is to offer a comprehensive, interdisciplinary approach to the legal, management and control of companies.
2. To understand the meaning and theories related to corporate governance.
3. To analyse different models of corporate governance.
4. To analyse the features of corporate governance in India.
5. To recognise the role of Corporate Social Responsibility in corporate governance.

Course Outcomes:

CO1-The course focuses on fundamentals of corporate governance including shareholders, directors, auditors and other stakeholders. Specially, the course includes significantly the role of auditors which have emerged as the most significant component of corporate governance in view of the corporate frauds across the world.

CO2-The relevant provisions of the Companies Act in the country as passed in 2013 with

major changes have also been incorporated. **CO3-**By learning the course, issues like CSR and Corporate sustainability which are gaining importance will also be known.

Syllabus

Course content

Unit I	**Number of Lectures**
1.**Introduction:** Components of Corporate Governance; Corporate Governance system worldwide: Single board vs. Dual board; Networked model vs. High-tension model; Corporate Governance in India.	6
2.**Shareholders and Corporate Governance:** Types of shareholders; General rights and privileges of shareholders; Rights of minority shareholders; Grievance redressal process in India, Shareholder activism.	5
3. **Corporate governance and audit:** Internal and External auditors; Non-audit services; Independence of auditors; Assessment of fairness on financial reports; NFRA and standard of auditing.	5
4. **Corporate frauds**: Introduction to corporate frauds; Major corporate frauds – case studies; Whistle blowing and fraud reporting by auditors.	4
Unit II	
5. **Key concepts of Companies Act, 2013:** Different types of companies as per Companies Act, 2013; Types of directors as per Companies Act, 2013.	5
6. **Corporate Governance and Role of Board**: Composition of Board of Directors; Independence of Directors; Board Sub-committees as per Companies Act and SEBI (LODR) Regulations.	6
7. **Corporate Social Responsibility (CSR):** Drivers of CSR; Key components of CSR; CSR under Companies Act; Business ethics and CSR.	5
8. **Corporate Sustainability:** Idea of sustainability and its meaning for business – ESG and TBL; Framework for ESG ratios; Corporate sustainability reporting and indices.	4
Total Lecture	**40 Hours**

Suggested Readings

1. Satheesh Kumar, T.N. Corporate Governance. OUP, New Delhi.
2. Fernando, A.C.Corporate Governance: Principles, Policies and Practices. Pearson Education. New Delhi.
3. Kumar,Anil, Arora, Jyotsna Rajan, and Gupta, Lovleen.Taxmann's Auditing and Corporate Governance. Taxmann. New Delhi.
4. Bhattacharya, Ashis K. Corporate Governance in India: Change and Continuity. OUP, NewDelhi.
5. Sarkar, Jayati and Sarkar, Subrata: Corporate Governance in India, Sage Publications, New Delhi.

6. Ministry of Corporate Affairs, Govt. of India: Companies Act, 2013.
Assessment • Internal Assessment (Assignments, Class Test) – 10 Marks • End Semester Exam – 40 Marks [From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COME405B0	**Company Law(Theory)**	**Credit 4 (3-1-0) Full Marks 50**
Core/ Elective/ Others	**Elective**	**Any one from two electives**
Course Objectives: **1.** The course is designed to understand the formation, rules of running and other activities of the companies. **2.** To familiarize learners with share capital, meetings, accounts, audit, dividends, etc.		
Course Outcomes: On completion of this course: **CO1-**Students will develop the legal awareness about thestatutory requirements, and understanding about different issues concerning the company as a legal entity. **CO2**- Increase the ability of reasoning on the existing laws, rules and regulations of the corporate life.		
Syllabus		
Course content		

Unit I	**Number of Lectures**
1.**Nature and Types of Companies:** Definition, characteristics, and nature of a company; Corporate Personality and the doctrine of Lifting the Corporate Veil with judicial precedents; Classification of companies: Private vs. Public, companies limited by shares vs. limited by guarantee, unlimited companies; Specialized company forms: One Person Company (OPC), Small Company, Section 8 Company, and Dormant Company.	6
2.**Corporate charter and Promotion of Companies:** Purpose, significance and components of the Memorandum of Association; The legal doctrine of *ultra vires* and its consequences; Contents and purpose of the Articles of Association; The detailed procedure for incorporation: Name reservation, drafting of charter documents, filing of e-forms and obtaining the Certificate of Incorporation; Definition and purpose of a prospectus; Types of	7

prospectus: Abridged, Shelf, and Red-Herring Prospectus.	
3. **Share Capital and Debentures:** Issuance of different types of shares: Equity (with and without differential voting rights) and Preference shares; Issuance of shares at a premium and discount; Forfeiture of shares and the procedure for their re-issue; Legal provisions related to Private Placement (Section 42); Issue of Sweat Equity Shares, Rights Issues, and Bonus Shares; Procedure for the buy-back of shares; Transfer and transmission of securities; Definition, features, and types of debentures; Legal provisions for issuance of debentures; Concept of Charges: Fixed vs. Floating charge.	7
Unit II	
4. **Meetings:** Types of General Meetings of Shareholders: Annual General Meeting (AGM) and Extraordinary General Meeting (EGM); Types of Resolutions: Ordinary, Special, and resolutions requiring special notice; Voting methods: Show of hands, poll, and remote e-voting; Proxies: Rights and legal provisions; Meetings of the Board and its committees.	7
5. **Accounts, Audit and Dividend:** Legal requirements regarding the maintenance of Books of Account and Audit; Auditor's duty to report fraud to the Central Government; Procedure for declaration and payment of interim and final dividends; Preparation and presentation of the annual Financial Statements.	7
6. **Winding Up and the Insolvency & Bankruptcy Code (IBC):** Modes of Winding Up: Compulsory winding up by the Tribunal; Grounds for winding up by the Tribunal; Brief overview of the Corporate Insolvency Resolution Process (CIRP) under the IBC, 2016, and its impact on the Companies Act.	6
Total Lecture	**40 Hours**

Suggested Readings

1. Companies Act 2013. Taxmann, New Delhi.
2. Companies Act 2013. Institute of Company Secretaries of India, N. Delhi.
3. Garg, Kamal. Bharat's Corporate and Allied Laws. 2013.
4. Singh, Avtar. Company Law. Eastern Book Company, Allahabad.
5. Majumdar, K. and Kapoor, G.K. . Company Law, Taxmann Publication, New Delhi.
6. A. Ramaiya's Guide to the Companies Act. Lexis Nexis Publication, Nagpur.

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COMO406VC	Indian Knowledge System (Theory)	Credit 2 (1-1-0) Full Marks 25
Core/ Elective/ Others	Others	Compulsory

Course Objectives:

1. To introduce students to the historical development of trade, commerce, and business practices in ancient and medieval India.
2. To familiarize students with the traditional Indian systems of accounting, record keeping, and financial management.
3. To provide knowledge about the principles and practices of ancient Indian taxation systems and their socio-economic significance.
4. To develop an understanding of Indian business ethics, governance, and management philosophies rooted in the Indian Knowledge System.

Course Outcomes:

At the end of the course, the students will be having knowledge on the following aspects.

CO-1 The students will be enlightened about the trade and commerce in India in a historical perspective

CO-2 The students will be sensitized to India's very own system of accounting

CO-3 Thestudents will be sensitized to the ancient Taxation systems prevailing in India

CO-4 The students' knowledge on business ethics and management will be strengthened with that of the ancient time.

Syllabus

Course content

Unit I	Number of Lectures
1. Ancient trade and commerce • Overview of IKS and its relevance to Commerce. • Historical trade centers, major exports, and imports. • Concept of "Superintendent of Commerce" in Arthashastra	3
2. Ancient accounting practices • The history of accounting, including the Bahi-Khata (double-entry) system predating European methods. • The Business of Keeping up Accounts in the Office of Accountants as described in Arthashastra • Concept of "Halkhata" and use of "Swastik" • Role of Traditional Accountants (Karana, Gomastha, and Munims)	4
3. Indigenous banking and finance • Indigenous banking systems like Hundi and the role of Sahukars (moneylenders). • Traditional financial institutions like Shrenis (guilds). • The business of collection of Revenue by the Collector-General as described in Arthashastra. • Money lending and interest rate regulations in ancient India.	5
4. Ancient Taxation system • Ancient Indian taxation systems such as Bhaga, Bali, and Kara.	4

• Variety of tax measures referred in Manu Smriti and Arthashastra	

5. Business Management and Ethics • Introduction- Vedic Foundations: Cosmic order, Righteous duty as the basis of management and ethical conduct. • Key virtues: Truth, Austerity,and Service • Concept of leadership in the Rigveda - Vedic model for ethical business: harmony, sustainability, and holistic management. • Role of dharma in leadership. • Upanishadic Insights and Ethical values: Truthfulness, Damah(self-restraint), Daya(compassion), and Charity. • Decision making and governance: Sreyas vs Preyas (Katha Upanishad)	4
Total Lecture	**40 Hours**

Suggested Readings:

1. Kautilya, Arthashastra, Finger Print Classics edition, Prakash Books, New Delhi.
2. DevduttPattanaik, Business Sutra: A Very Indian Approach to Management, Rupa Publications, New Delhi.
3. Tushar Agarwal and Nidhi Chandorkar, Indian Ethos in Management, Second revised edition, Himalaya Publishing House, New Delhi.
4. Kapil Kapoor and Avadhesh Kumar Singh, Indian Knowledge Systems Vol.1, Indian Institute of Advanced Study, D.K. Print, New Delhi.
5. Banerjee, R P, Corporate Leadership – The Vedic Way, Routledge, London and New York.

Assessment

- Internal Assessment (Assignments, Class Test) – 5 Marks
- End Semester Exam – 20 Marks
  [4 questions of 5 marks are to be answered out of 6 such questions]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H
CO4	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COMO407NC	**Life and Philosophy of Vidyasagar**	**Credit 2 (1-1-0)** **Full Marks 25**
Core/ Elective/ Others	**Others**	**Compulsory (Non-credit)**

Course Objectives:

1. To acquaint students with the life, educational journey, and socio-cultural contributions of Ishwar Chandra Vidyasagar.
2. To develop an understanding of Vidyasagar's role in the reform of Indian education and his contribution towards women emancipation and social justice.
3. To enable students to analyse the relevance of Vidyasagarian philosophy, values, and humanitarian outlook in contemporary society.

Course Outcomes: At the end of the course, the students will be having knowledge on the following aspects. **CO1**- Students will be able to explain the major events of Vidyasagar's life and evaluate his contribution to education and social reform in India. **CO2**- Students will be able to assess the significance of Vidyasagar's efforts towards widow remarriage, prevention of child marriage, and women empowerment. **CO3**- Students will be able to interpret the relevance of Vidyasagar's thoughts on tradition, modernity, philanthropy, and human values for future generations.	
Syllabus	
Course content	
Section- A	**Number of Lectures**
A) Early Life and Education: 1. Birth and Lineage 2. A Journey from Iswar Chandra Bondopadhaya to lswar Chandra Vidyasagar	3
B) Vidyasagar and Indian Education: 1. The then Indian education system 2. Vidyasagarian plan for reformation of Indian education - Vidyasagar as teacher, Vidyasagar as writer, planner and reformer of'Indian education.	4
C) Vidyasagar and Women Emancipation: 1. Introduction of widow remarriage 2. Struggle to stop child marriage	3
Section-B	
D) Philanthropist Vidyasagar 1. Vidyasagar's philanthropy as narrated by others	3
E) Vidyasagar :Traditions and modernity 1. Tradition 2. Modernity 3. Vidyasagar as Traditional modernizer	4
F) Relevance of Vidyasagarianthoughts and values 1. Vidyasagar and the then Society of Bengal **2.** Lesson for future generations	3
Total Lecture	**20 Hours**
Suggested Readings: 1) Revisiting Modernlndian Thought: "Themes and Perspective", (Eds. Suratha Kumar Malik and Ankit Tomar), Routledge, New York and London. 2022 (First South Asian Edition) 2) Vidyasagar o BangaliSamaj, Binoy Ghosh. Orient Blacksoan.2011 3) Amalesh Tripathi: Vidyasagar: The Traditional Moderniser, Cambridge University Press, 2011 4) Brian A. Hatched (Trans): Vidyasagar: The Life and After Life of Eminent	

Indian, Routletlge. New Delhi, 2014 5) Asok Sen: Iswar Chandra Vidyasagar and His Elusive Milestone. Riddhi-lndian, Kokata 6) Link of LMS for Life and Philosophy of Vidyasagar (Video Lectures) http://ccnet.vidyasagar.ac.in:8450/course/view.php?id=540
Assessment: End Semester Exam – 25 Marks [To be determined by the Subject Coordinator]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H

SECOND SEMESTER

Course Code: COMC451X0	Advanced Financial Management (Theory)	Credit 4 (3-1-0) Full Marks 50
Core/ Elective/ Others	**Core**	**Compulsory**
Course Objectives: 1. To impart advanced knowledge of financial decision-making in corporate contexts 2. To apply analytical tools in investment, financing, and risk management 3. To prepare students for financial roles in the corporate sectors		
Course Outcomes: **CO1-** The students would understand how the companies take decisions of financial management. **CO2 -** The adequate theoretical knowledge of how to source finance **CO3 -** The students will be equipped with the skill take prudent decisions as finance manager.		
Syllabus		
Course content		

Unit I	Number of Lectures
1.**Objectives of Financial Management and Agency theory:** Shareholders' wealth maximization; Agency theory and Conflict of Goals; Revision of maximization objective; Ways to mitigate agency problems.	4
2.**Leverage and Risk Analysis:** Concepts of Zero, Positive and Negative Leverage; Operating leverage and Operating risk; Financial Leverage and Financial Risk; Combined Leverage and Total overall Risk, Management attitude towards overall Risk.	6
3.**Cost of Capital:** Meaning and Significance; Computation of - Cost of Debt, Cost of Preference Capital, Cost of Equity Capital (Dividend Discount Model and CAPM) and Cost of Retained Earnings; Overall Cost of Capital	6

(WACC).	
4.**Capital Budgeting:** State of nature: certainty, risk and uncertainty; Methods under certainty: Evaluation of rationality of methods.	4
Unit II	
5. **Management of Working Capital**: Introduction; Operating Cycle Concept; Estimation of Working Capital Requirement; Financing of Working Capital-Various Approaches; Norms of Bank Finance.	7
6. **Management of Various Components of Working Capital:** Cash, Inventory, Receivables and Payables.	5
7. **Dividend Theories and Practice**: Objective; Terminology; Forms of Dividends: Bonus Issues vis-à-vis Buy Back, Cash Dividend; Theories - M-M Hypothesis, Gordon's Model, Linter's Model; Determining Factors of Corporate Dividend Policy; Type of Dividend Policy; Case Study of dividend policy of a manufacturing company.	8
Total Lecture	**40 Hours**

Suggested Readings:

1. Prasanna Chandra – *Financial Management: Theory and Practice*, McGraw-Hill
2. I.M. Pandey – *Financial Management*, Vikas Publishing
3. B. Banerjee – Fundamental of Financial Management, PHI Learning
4. Brealey, Myers & Allen – *Principles of Corporate Finance*, McGraw-Hill
5. Van Horne &Wachowicz – *Fundamentals of Financial Management*, Pearson
6. Research papers from *Journal of Finance*, *HBR*, *Financial Analysts Journal*

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COME452A0	ADVANCED STATISTICS (THEORY)	Credit: 4 Marks: 50
Core/ Elective/ Others	Elective	Any one from two electives

Course Objectives:

1. To provide a theoretical and practical foundation in probability, probity distributions, statistical inference, and data analysis techniques relevant to business and economics.
2. To develop the ability to apply probability distributions and sampling theory for decision-

making under uncertainty. 3. To enable students to formulate and test hypotheses using appropriate statistical tools such as t-tests, chi-square tests, and ANOVA as well as to familiarize them with non-parametric hypothesis testing methods. 4. To introduce correlation and regression analysis for exploring relationships among variables and making predictions. 5. To impart skills in time series analysis and forecasting techniques for practical applications in finance, marketing, and economic planning.		
Course Outcomes: By the end of this course, **CO1** – The students will be able to apply statistical tools and techniques in business and economic decision-making. **CO2** – The students will gain a good understanding of probability theory, sampling methods, estimation, and hypothesis testing. **CO3 -** The course enables students to analyse data using correlation, regression, and interpret results effectively. **CO4** – The learners will also be equipped to apply time series analysis and forecasting techniques for business planning and financial analysis. **CO5 -** The course enhances analytical thinking and equips students with the statistical skills required for research, policy analysis, and data-driven decision-making in commerce and management.		
Syllabus		
Course content		
	Unit I	**Number of Lectures**
1.	**Probability Theory:** Classical, empirical, and axiomatic approaches to probability, Laws of addition and multiplication, conditional probability, Bayes' theorem	5
2.	**Probability Distributions:** Probability Distribution; Binomial, Poisson and Normal Distributions - Characteristics and Applications; Use of Probability Distribution in Business Decisions.	10
3.	**Sampling and Sampling Distribution:** Population and Sample; Sampling and Needs of Sampling, Sampling Methods; Sampling and Non-Sampling Errors; Law of Large Number and Central Limit Theorem; Sampling Distributions and their Characteristics.	5
	Unit II	
4.	**Statistical Estimation:** Point and Interval Estimation; Methods of Point Estimation; Estimation of Population Mean, Population Proportion and Population Variance.	4
5.	**Testing of Hypothesis:** Statistical Testing of Hypotheses and Errors; Sample Size; Large and Small Sampling tests: Z- test, t-test, and F- test; ANOVA.	8
6.	**Non-Parametric Analysis:** Chi-Square ($\chi 2$) test; Run test; Mann Whitney (U) test; Wilcoxon Signed-Rank test (W); Kruskal-Wallis (H) test.	8

	Total Lecture	40 Hours

Suggested Readings:

1. Gupta S.P.: Statistical Methods, Sultan Chand, New Delhi.
2. Gupta, S. C., & Kapoor, V. K. Fundamentals of Mathematical Statistics (12th ed.)., Sultan Chand & Sons, New Delhi.
3. Anderson, D. R., Sweeney, D. J., & Williams, T. A. Statistics for Business and Economics (14th ed.). Cengage Learning, Boston, MA.
4. Levin, Richard I., and Rubin, David S. – Statistics for Management, Pearson
5. Goon, A. M., Gupta, M. K., & Dasgupta, B. Fundamentals of Statistics (Vol. 1 & 2). World Press Private Ltd., Kolkata
6. Siegel, S., & Castellan, N. J. Nonparametric Statistics for the Behavioural Sciences (2nd ed.). McGraw-Hill, New York.

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H
CO4	H	H	H	H	H	M	M	H	H	M	H	H
CO5	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COME452B0	BUSINESS ANALYTICS (THEORY)	Credit: 4 Marks: 50
Core/ Elective/ Others	Elective	Any one from two electives

Course Objectives:

1. To provide conceptual and practical knowledge of business analytics for decision-making.
2. To expose students to descriptive, predictive, and prescriptive analytics techniques.
3. To educate on emerging practices and techniques used to acquire data, analyze, predict and finally solve questions and challenges confronting organizations of all sizes and sectors today.
4. To enable learners to analyse large datasets using statistical, econometric, and machine learning approaches.

Course Outcomes:

CO1 - Understand the fundamental concepts, scope, and applications of business analytics in different functional areas of business.

CO2 - Apply descriptive statistical tools and visualization techniques to summarize and interpret business data for decision-making.

CO3 - Use predictive analytics techniques such as regression, classification, clustering, and time-series forecasting to analyze and predict business outcomes.

CO4- Demonstrate practical proficiency in business analytics software tools for real-world data analysis.

CO5 - Analyse business problems using big data, AI, and emerging analytics techniques while considering ethical and legal implications.

CO6 - Apply business analytics knowledge in finance, marketing, and HR, and develop actionable insights for strategic decision-making.

Syllabus

Course content

Unit I	**Number of Lectures**
1. **Nature, scope, and significance of business analytics; Evolution of analytics:** Descriptive, Predictive, and Prescriptive Analytics; Data-driven decision-making in business; Types of data: Structured, Unstructured, Big Data; Analytics applications across functions: Marketing, Finance, HR, Supply Chain	4
2. **Data Visualization:**Data sources, data collection methods, data organization; Data cleaning, preparation, and transformation; Importance of Data Quality, Dealing with Missing or Incomplete Data, Data Visualization.	6
3. **Applied Statistics and its Applications in Decision Making:** Descriptive Graphical Measures, Descriptive Statistics, Sampling Distributions, Correlation, Regression, Testing of Hypothesis.	10
Unit II	
4. **Time Series with Applications to Finance:** Characteristics of Time Financial Data, Correlations, Dependence, Autocorrelation, Co-integration, VAR, VECM, Test of Causality, Volatility Modeling via Conditional Heteroskedastic Models, Multivariate Time Series Models	10
5. **Application of Business Analysis in Marketing:** Retail Analytics, Marketing Analytics	4
6. **Human Resource Planning and Forecasting:** Quantitative and Qualitative Dimensions of HR Planning, Methods and Techniques of HR Demand Forecasting, and Data Base for Manpower Forecasting; Recruitment and Selection Analytics: Evaluating Reliability and Validity of Selection Models, Finding Out Selection Bias, and Predicting the Performance and Turnover.	6
Total Lecture	**40 Hours**

Suggested Readings:

1. Ruey S. Tsay, An Introduction to Analysis of Financial Data with R, Wiley
2. Ruey S. Tsay, Analysis of Financial Time Series, Wiley

3. Fitz-Enz, J., The New HR Analytics: Predicting the Economic Value of Your Company's Human Capital Investments, American Management Association
4. Bassi, L., Carpenter, R., and McMurrer, D., HR Analytics Handbook, McBassi& Company
5. Prasad, B. V. S., and Sangeetha, K., HR Metrics: An Introduction, IUP
6. BhimasankaramPochiraju and Sridhar Seshadri, Essentials of Business Analytics: An Introduction to the Methodology and its Application, Springer

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	H	H	H	M	H	H
CO4	H	H	H	H	H	H	M	H	H	M	H	H
CO5	H	H	H	H	H	M	H	H	H	M	H	H
CO6	H	H	H	H	H	M	M	H	H	M	H	H

Course CodeCOME453A0	INCOME TAX: LAWS AND PLANNING (THEORY)	Credit: 4 Marks: 50
Core/ Elective/ Others	**Elective**	**Any one from two electives**

Course Objectives:

1. To help students gain knowledge about the key provisions of Income Tax Act related to individuals and corporates.
2. To provide knowledge to the learners about ways to reduce tax liability.
3. To help students comprehend the aspects of advance tax, interest and tax deduction at source.
4. To help in better tax planning and tax management.

Course Outcomes:

CO1 - The students will be well equipped with the basic concepts of income tax.

CO2 - The learners will be able to apply the provisions of Income Tax Act with regard to claiming deductions and exemptions that will help to compute the income tax liability of companies and individuals.

CO3 - The students will also acquire knowledge related to tax planning of individuals and corporate, and filing of returns.

CO4 – The learners will learn the ways for better management.

Syllabus

Course content

Unit I	Number of Lectures
1. **Classification and Tax Incidence of Companies:** Computation of taxable income and tax liability of Company; Minimum Alternate Tax 'MAT'; Computation of MAT, MAT credit; Other Special Provisions relating to Companies; Instances of tax planning.	7
2. **Determination of tax liability: Deductions, Set-off and carry forward:** Deductions from Gross Total Income & Rebate and Relief: Deductions in respect of certain payments; Specific deductions in respect of certain income; Deductions in respect of donations for expenditure under CSR activities; Rebates and Reliefs; Set-Off and / Carry Forward of Losses: Aggregate of Income; Inter source adjustments; Inter head adjustments; Set off and carry forward of losses.	7
3. **Tax planning: Concept; Tax planning for individuals; Tax planning for corporates:** Form of the organization, Nature of the business, Capital structure, Decisions on ways to acquire fixed assets: own or borrowed fund or on lease, Make vs Buy decision	6
Unit II	
4. **Advance tax and interest:** Advance tax provisions and their application; Interest computation under Section 234A, 234 B and 234C	12
5. **Tax deduction at source:** Concept; TDS provision from different incomes - From salary (Sec. 192), From interest on securities (Sec. 193), From interest other than interest on securities (Sec. 194A), From lottery income and horse race (Sec. 194B), From online games (Sec. 194BA), From horse race (Sec. 194BB), Fromcommission / brokerage (Sec. 194H), From rent (Sec. 194I), Fees from professional or technical services (Sec. 194J)	4
6. **Return of income and assessment:** Compulsory filing of return, Due date of filing return, Fee for default in furnishing return of income, Persons exempted from filing return, Types of return: Return of loss, Belated return, Revised return, Defective return; Assessment: Meaning and types	4
Total Lecture	**40 Hours**

Suggested Readings:

1. Singhania, V.K. and Singhania, K.: Direct Taxes Law and Practice. Taxman Publications Pvt. Ltd
2. Dubey, A. Taxation: Direct Tax. Lexis Nexis
3. Daruwala, B.F.: Handbook to Direct Taxes. Bharat Law House Pvt. Ltd.
4. Ahuja, G. and Gupta, R.: Professional Approach to Direct Taxes Law and Practice. Bharat Law House Pvt. Ltd.
5. Sengupta, C.H.: Tax Practice and Procedure. Dey Concern, Kolkata

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	H	H	H	M	H	H
CO4	H	H	H	H	H	H	M	H	H	M	H	H

Course Code:COME453B0	**INTERNATIONAL BUSINESS (THEORY)**	**Credit: 4 Marks: 50**
Core/ Elective/ Others	**Elective**	**Any one from two electives**

Course Objectives:

1. It will help learners understand the international monetary system, balance of payments, and exchange rate mechanisms that shape cross-border financial decisions.
2. The learning will also help to equip students with the ability to manage foreign exchange risk, and apply techniques such as hedging, arbitrage, and derivatives
3. The course aims to give students the idea of FDI.
4. The course also explores the key international financial institutions and understands international investment and financing decisions.

Course Outcomes:

CO1 –To help the students learn the concepts on international financial markets, different types of quotations and different market participants.

CO2 – Help students analyse balance of payments; comprehend exchange rate systems, and global monetary frameworks.

CO3 –The students will be able to comprehend the concept of ‘exposure’ and ways to manage it

CO4 –The learners will be able to understand the role of international financial institutions in facilitating cross-border trade and investment.

CO5 –The learners will be able to apply international capital budgeting techniques for assessing investment decisions

Syllabus

Course content

Unit I	**Number of Lectures**
1. **Introduction:** Nature, scope, and importance of International Financial Management, Multinational corporation - concept; Foreign exchange market: Features, Types of market - Spot and Forward; Types of quotation; Spread, Currency convertibility and capital account convertibility, International monetary system: Gold standard, Bretton Woods, Floating and Fixed exchange systems.	5
2. **Parity conditions in International Finance:** Purchasing Power Parity, Fisher effect, International Fisher effect, Interest rate Parity,	6

Unbiased forward rate; Exchange rate equilibrium	
3. **Balance of payments:** Meaning, Components, Importance, India's position	5
4. **International institutions:** Discussion on role and importance of IMF, World Bank and WTO	4
Unit II	
5. **Foreign Exchange Risk & Exposure Management: Types of exposure:** Transaction, Translation, Economic; Measurement and management of exchange rate risk; Internal and External Hedging techniques	6
6. **Foreign direct investment (FDI) and Foreign portfolio investment:** Types of FDI, Costs and benefits of FDI to home and host countries	4
7. **International Financing:** Sources: Eurocurrency markets, Eurobonds, Global Depository Receipts (GDR), American Depository Receipts (ADR), External Commercial Borrowings (ECB); International equity markets and debt instruments	5
8. **International Capital Budgeting & Investment Decisions:** Basics; Issues in foreign project appraisal; Cash flow estimation and discount rate determination; Adjusted present value (APV) approach	5
Total Lecture	**40 Hours**

Suggested Readings:

1. Apte, P.G. and Kapshe, S. International Financial Management. Tata McGraw Hill
2. Eun, C. International Financial Management. Tata McGraw Hill
3. Vij, M. International Financial Management: Text & Cases. Taxmann
4. Hodrick, R., Hodrick, R.J., Bekaert, G.J., Bekaert, G. International Financial Management. Cambridge University Press
5. Madura, J. International Financial Management. Cengage

Shapiro, A,C., Hanouna, P. and Seal, J. International Financial Management. Wiley

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	H	H	H	M	H	H
CO4	H	H	H	H	H	H	M	H	H	M	H	H

CO5	H	H	H	H	H	M	H	H	H	M	H	H

Course Code: COME454A0	**Advanced Management Accounting**	**Credit 4 (3-1-0) Full Marks 50**
Core/ Elective/ Others	**Elective**	**Any one from two electives**

Course Objectives:

1. to develop conceptual understanding of Management Accounting and its role in managerial decision making
2. to familiarize the tools and techniques used in Management Accounting for managerial planning, decision making and performance evaluation
3. to develop knowledge of capital budgeting decision under certainty and under risk and uncertainty
4. to learn how to evaluate the capital investment projects under certainty as well as under risk and uncertainty
5. to provide knowledge about the responsibility accounting and divisional performance assessment
6. to understand the corporate financial distress and bankruptcy, its possible causes, distress prediction models and remedial measures to overcome the problems

Course Outcomes: After successful completion of the course the students will be able-

CO1-To understand the concept of Management Accounting, its functions and how it differs from Financial Accounting and Cost Accounting.

CO2-To apply various tools and techniques of management accounting in managerial decision making and measuring organizations' performance

CO3-To evaluate the feasibility of capital investment projects in the situation of certainty as well as in risk and uncertainty

CO4- To measure, evaluate, and control the divisional performance of large and complex organization

CO5- To understand the causes and consequences of corporate distress, its prediction and remedial measures

Syllabus

Course content

Unit I	**Number of Lectures**
1. **Fundamentals of Management Accounting**: Introduction to Management Accounting; Evolution of Accounting; Functions, Tools and Techniques of Management Accounting; Inter-linkages and differences between Financial Accounting, Cost Accounting and Management Accounting; Designing of Management Accounting System in an organization; Limitations of Management Accounting.	5
2. **Capital Budgeting under Certainty:** Traditional and Modern methods of Capital budgeting and their appraisal; Comparison between NPV and IRR method; Capital Rationing, Formulation of Linear Programming, Integer-Programming, and Goal Programming in Capital budgeting decisions.	8

3. **Capital Budgeting under Risk and Uncertainty:** Difference between capital budgeting under certainty and under risk and uncertainty; Techniques of capital budgeting under risk and uncertainty, and their appraisal.	7
Unit II	
4. **Responsibility Accounting:** Meaning and objectives; Responsibility centers and Evaluation of centers' financial performance; Divisional performance measurement; Issues of inter-divisional Transfer Pricing.	11
5. **Corporate Financial Distress and Bankruptcy:** Introduction; Reasons of financial distress and corporate bankruptcy; Corporate Sickness- Indian Scenario; Indian and foreign studies on corporate bankruptcy; Distress prediction models; Corporate governance in distressed firms; Distressed firm valuation; BIFR and its role for revival of sick units.	9
Total Lecture	**40 Hours**

Suggested Readings:

1. Altman, E. I. and Hotchkiss, E. Corporate Financial Distress and Bankruptcy, John Wiley & Sons, New Jersey.
2. Banerjee, B: Financial Policy & Management Accounting, 8th. Ed., PHI, New Delhi
3. D. Dayananda, R. Irons, S. Harrison, J. Herbohn and P. Rowland. Capital Budgeting: Financial Appraisal of Investment Projects, Cambridge University Press, U. K.
4. Horngren, C. T., Sundem, G. L. and Stratton, W. O.: An Introduction to Management Accounting, Prentice Hall Pvt. Ltd., New Delhi.
5. Khan, M. Y. and Jain, P. K.: Management Accounting, Tata McGraw Hill Pub., 5th Ed., New Delhi.
6. Kishore, Ravi M.: Advanced Management Accounting, Taxmann Publication, 3rd Ed., New Delhi.
7. Lavy, H. and Sarnat, M.: Capital Investment and Financial Decisions, 5th Ed. PHI, New Delhi.
8. Peterson, Pamela P. and Fabozzi, Frank J.: Capital Budgeting: Theory and Practice, John Wiley & Sons, USA.
9. Van Horne, J. C.: Financial Management and Policy, 12th Ed., Pearson Edu., New Delhi.

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	H	H	H	M	H	H
CO4	H	H	H	H	H	H	M	H	H	M	H	H

CO5	H	H	H	H	H	M	H	H	H	M	H	H

Course Code:COME454B0	STRATEGIC MANAGEMENT (THEORY)	Credit: 4 Marks: 50
Core/ Elective/ Others	**Elective**	**Any one from two electives**

Course Objectives:

1. The course is designed to help students get an understanding about strategy and strategic management.
2. The learners will also understand the relevance of business environment and SWOT analysis.
3. The course also aims to impart to the students, knowledge about different forms of strategies that are available to organizations.

Course Outcomes:

CO1 - The students will be able to explain the fundamental concepts of strategy and strategic management and understand their relevance

CO2 – The learners will learn the concept of business environment

CO3 – The students will be able to understand the concepts of corporate, business, and functional level strategies and their role and importance.

CO4 – The students will gain knowledge about the different strategic options for corporates for long-term sustainability

Syllabus

Course content

Unit I	Number of Lectures
1. **Introduction:** Strategy – Concept, Importance and Relevance, Levels of Strategy, Strategic Management- Concept, Relevance and Importance, Process	4
2. **Business Environment:** External and Internal Environment: Sub-Segments, Relevance for Strategy Making	5
3. **Environmental Scanning:** Meaning, Importance, Sources of information, Issues Priority Matrix, Environmental Threat Opportunity Profile	5
4. **Organizational Appraisal:** Meaning and Importance; VRIO Analysis; Techniques of appraisal – Benchmarking, Balanced Scorecard, Value Chain Analysis, McKinsey's 7S, SWOC Analysis	6
Unit II	
5. **Industry Analysis:** Meaning and Importance, Porter's Five Forces Model, Relevance for Managers	4
6. **Strategic Hierarchy:** Corporate level strategy: Meaning, Importance, Grand Strategies, Ansoff's Growth Matrix, Merger strategies, Diversification strategies, Integration and Intensification strategies, Display Matrices – BCG Matrix and GE Matrix; Business Level Strategy – Meaning, Importance, Porter's Generic Strategies; Functional	8

Level Strategy	
7. **Strategic Implementation:** Meaning, Comparison with Strategic Formulation, Forward and Backward Linkage, Issues in Implementation	5
8. **Strategic Control:** Meaning, Comparison with Operational Control, Types of Strategic Control	3
Total Lecture	**40 Hours**

Suggested Readings:

1. Kazmi, Azhar, Business Policy and Strategic Management, Tata McGraw–Hill
2. Kazmi, A. and Kazmi, A. Strategic Management. Tata McGraw Hill
3. Glueck, William F., Strategic Management and Business Policy, Tata McGraw–Hill
4. David, F.R., David, F.R., David, M.E., Jacob, I., Kajher, H. and Chaudhuri, R. Strategic Management: A Competitive Advantage Approach. Pearson
5. Porter, Michael. Strategic Management. Prentice Hall of India
6. Budhiraja, S. B., &Atheya. Cases in Strategic Management. Excel Books
7. Hunger, David J. and Wheelen, Thomas I.. Strategic Management. Addison-West International Edition
8. Cherunilam, F.. Strategic Management. Himalaya Publishing House, Mumbai
9. Ansoff, H. I. Implementing Strategic Management. Prentice Hall International Edition
10. Das, Ranjan. Crafting the Strategy. TMH, New Delhi
11. Narsis, I. and Vani, R. Strategic Management. Atlantic

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	H	H	H	M	H	H
CO4	H	H	H	H	H	H	M	H	H	M	H	H

Course Code: COMC455X9	ADVANCED APPLICATIONS OF COMPUTER IN BUSINESS (PRACTICAL)	Credit: 4 Marks: 50
Core/ Elective/ Others	Core	Compulsory

Course Objectives:

1. Provide practical knowledge of MS Office applications for business data analysis, Relational database creation and conversion of different types of files.
2. Introduce database management concepts and programming for business data handling and analysis.
3. Develop competency in using accounting software (TALLY) for financial accounting with GST and reporting. Preparation of Employees Pay-Roll.
4. Enhance understanding of digital financial services, including online banking operations and e-filing of taxation.
5. Build the ability to integrate technology with business practices for efficiency and accuracy.

Course Outcomes:

CO1 – The students will be able to apply MS Office tools for advanced analysis of data using Excel functions, and managing simple databases.

CO2 – The learners will be able to create, edit, and manage business databases using Visual FoxPro or equivalent software, and perform data analysis using mathematical, logical, and statistical functions.

CO3 - The students will be able to Operate TALLY software to record financial transactions including GST, prepare ledgers, generate reports, and understand computerized accounting practices. Beside these create employees pay roll truncations and Attendance records.

CO4 –The learners can develop the skills in online banking processes, including account operations, digital payments, and e-banking security measures.

CO5 -The students will be able to prepare and file income tax returns online, applying knowledge of e-filing systems and tax procedures.

CO6 –The learners will be able to integrate various computer applications to solve practical business problems, thereby improving decision-making, accuracy, and efficiency.

Syllabus

Course content

Unit I

1. **MS-Office:**

Advanced Excel: Cell formatting, Warp text, Sorting of data, Remove duplicate, Text to columns, Insert comment in cell, Page Breakup Preview, Name Manager, Import data directly from web (HTTP file)-from text file- from word file-from xml data, Protect Sheet, Protect Workbook, Share Workbook, Rows repeat at the top in every page, Columns to repeat at left, Header and footer in excel, Insert image in excel, Print titles, Enabling Macros in excel; VLOOKUP, HLLOKUP, IF Statements, Pivot Tables, Conditional Formatting

MS-ACCESS: Table Creation, Linking of Tables, Slide Design in MS-Power Point.

	Adobe PDF and Image: Creating PDF files, PDF to word/ Excel, Word/ Excel to PDF, PDF Merger, PDF compression, Splitting PDF files, Taking snap-shot from PDF and insertion into word/excel file, JPG to PDF, JPG merger, JPG compression, JPG cropping, PDF to JPG.
2.	**Introduction of Database Package for Datasheet Analysis (Preferably Visual FOXPRO):** Structure of DBF and its Application in Business: Creating, editing and deleting a Database File, Various Mathematical-Statistical-Logical-Date Functions use in DBF Programming, Programming in DBF.
3.	**Online Banking and Taxation:** Bank Account Opening and Operations, E-filing of Income- Tax.
	Unit II
4.	**Use of Tally Accounting Package:** Some Basic Concepts In TALLY: Company-creation,; Ledger; Inventory analysis; Cost centre and Cost categories- creation, alteration; Bill wise transaction entry; Introduction of GST, Different types of Voucher entries-recording, deletion; Effective cost of Finished Goods calculation; Display of different accounting reports.
5.	**Tally Pay-Roll:** Employee- creation, alteration, deletion; Group- creation, alteration, deletion ; Pay-heads- creation, alteration, deletion; Employee Attendance: creation, alteration, deletion; Pay-Roll Voucher entries; Pay-Roll Reports.

Suggested Readings:

1. Miller: Absolute Beginner's Guide to Computer Basic, Techmedia Publishers
2. Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
3. Jain, S.: EXCEL 2007 made simple, BPB Publication, Delhi
4. Nadhani, A. K. and Nadhani, K. K.: Implementing Tally 9, BPB Publication, Delhi.
5. Basett, P. H.: Computerised Accounting, BPB Publication, Delhi.
6. Maidasani, D.: Accounting with Tally 9.0, Laxmi Publications, New Delhi
7. Taxali, R. K.: FOXPRO 2.6, BPB Publication, Delhi.
8. Gandhi, Sunil Kr.: Computer Practical for Commerce, Management and Other Students, RG Publication.

Assessment

- Machine Test – 40 Marks
- Viva-voce -10 Marks

[There shall be 4 questions carrying 10 marks each.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	H	H	H	M	H	H
CO4	H	H	H	H	H	H	M	H	H	M	H	H
CO5	H	H	H	H	H	M	H	H	H	M	H	H
CO6	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COME456A9	FIELD VISIT (PRACTICAL)	Credit 2 Full Marks 25
Core/ Elective/ Others	Elective	Any one from eight electives

Course Objective:

1. Bridge the gap between theoretical knowledge and practical exposure in commerce and management.
2. Familiarize students with the working environment of business organizations, financial institutions, and industrial units.
3. Develop the ability to observe, analyse, and interpret real-life business practices.
4. Enhance students' understanding of organizational structure, operations, and decision-making processes.
5. Build skills in data collection, report writing, and professional communication.

Course Outcomes:

After completing the course, students will be able to:

CO1- Understand the practical functioning of business and financial institutions.

CO2-Apply theoretical concepts to real-world business situations.

CO3- Analyse organizational practices related to finance, marketing, HR, and operations.

CO4-Prepare structured field reports based on primary observations.

CO5-Develop critical thinking and problem-solving skills in business contexts.

CO6- Demonstrate improved communication and presentation skills.

Course content

Field visit bridges theoretical knowledge with real-world application through observation, data collection, and interaction. Common types include site visits to factories, farms, companies, etc. to enhance understanding and engagement.

Students have to submit one copy of the Report on Field Visit after attending it as directed by the teacher/s in charge.

Assessment

i) Attendance and Participation - 5 Marks

ii) Report on Field Visit – 10 Marks

iii) Presentation and Viva- voce on visit experiences – 10 Marks

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	M	M
CO2	H	H	H	H	H	M	M	H	H	M	M	M
CO3	H	H	H	H	H	M	M	H	H	M	M	M
CO4	H	H	H	H	H	M	M	H	H	M	M	M
CO5	H	H	H	H	H	M	M	H	H	M	M	M
CO6	H	H	H	H	H	M	M	H	H	M	M	M

Course Code: COME456B9	INDUSTRIAL TOUR (PRACTICAL)	Credit 2 Full Marks 25
Core/ Elective/ Others	**Elective**	**Any one from eight electives**

Course Objective:

- Provide first-hand exposure to industrial operations and business practices.
- Bridge the gap between classroom learning and real-world industrial environment.
- Familiarize students with production processes, supply chain systems, and managerial practices.
- Develop the ability to observe, interact, and understand industry dynamics.
- Enhance skills in teamwork, communication, and professional behaviour.
- Encourage students to analyse industrial problems and suggest practical solutions.

Course Outcomes:

After completing the course, students will be able to:

CO1- Understand the structure and functioning of different industries.

CO2-Relate theoretical concepts of commerce and management to practical industrial applications.

CO3- Analyse production systems, financial practices, HR policies, and marketing strategies of industries.

CO4- Evaluate operational efficiency and managerial decision-making in real settings.

CO5- Prepare comprehensive industrial tour reports with critical insights.

CO6- Demonstrate improved analytical ability, communication skills, and professional ethics.

Course content

Industrial tours are specialized educational visits designed for students and professionals to gain practical, real-world exposure to industrial environments, processes, and technologies. These tours bridge the gap between theoretical knowledge and practical application, covering various industries.

Students need to attend the tour to an industry as to be fixed by the department under the supervision of one/two teacher/s.

Assessment

i) Attendance - 5 Marks

ii) Participation and Detailed notes – 10 Marks

iii) Group discussions and peer reviews - 10 Marks

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	M	M
CO2	H	H	H	H	H	M	M	H	H	M	M	M
CO3	H	H	H	H	H	M	M	H	H	M	M	M
CO4	H	H	H	H	H	M	M	H	H	M	M	M
CO5	H	H	H	H	H	M	M	H	H	M	M	M

CO6	H	H	H	H	H	M	M	H	H	M	M	M

Course Code: COME456C9	**INDUSTRIAL VISIT (PRACTICAL)**	**Credit 2 Full Marks 25**
Core/ Elective/ Others	**Elective**	**Any one from eight electives**

Course Objective:

1. Provide specialized, real-world exposure to industrial environments, processes, and technologies.
2. Bridge the gap between theoretical knowledge and practical application in commerce, management, and finance.
3. Familiarize students with the functioning of diverse industries (manufacturing, service, and emerging sectors).
4. Develop the ability to observe, interact, and critically evaluate industrial practices.
5. Enhance skills in data collection, professional communication, and teamwork.
6. Enable students to understand contemporary industrial challenges, innovations, and best practices.

Course Outcomes:

After completing the course, students will be able to:

CO1- Demonstrate an understanding of industrial operations, processes, and technologies.

CO2- Apply theoretical concepts to real-life industrial situations.

CO3- Analysefunctional areas such as production, finance, marketing, HR, and supply chain within industries.

CO4- Evaluate efficiency, innovation, and managerial decision-making in industrial settings.

CO5- Prepare analytical and structured industrial visit reports.

CO6- Exhibit improved professional skills, critical thinking, and problem-solving ability.

Course content

Industry visit is specialized educational visit designed for students and professionals to gain practical, real-world exposure to industrial environments, processes, and technologies. The visit bridges the gap between theoretical knowledge and practical application, covering various industries.

Students need to visit an industry as to be fixed by the department under the supervision of one/two teacher/s.

Assessment

i) Attendance - 5 Marks

ii) Participation and Detailed notes – 10 Marks

iii) Group discussions and peer reviews - 10 Marks

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	M	M
CO2	H	H	H	H	H	M	M	H	H	M	M	M
CO3	H	H	H	H	H	M	M	H	H	M	M	M
CO4	H	H	H	H	H	M	M	H	H	M	M	M
CO5	H	H	H	H	H	M	M	H	H	M	M	M
CO6	H	H	H	H	H	M	M	H	H	M	M	M

Course Code: COME456D9	CASE STUDY (PRACTICAL)	Credit 2 Full Marks 25
Core/ Elective/ Others	**Elective**	**Any one from eight electives**

Course Objective:

1. Develop the ability to apply theoretical knowledge in finance, marketing, human resource management, and strategy to real-world business situations.
2. Familiarize students with the case study method as a tool for managerial analysis and decision-making.
3. Train students in systematic case analysis, including problem identification, data interpretation, and solution formulation.
4. Enhance analytical, critical thinking, and research skills through structured case discussions.
5. Build competence in integrating multidisciplinary knowledge for solving complex business problems.
6. Improve communication, presentation, and report-writing skills through case-based assignments.

Course Outcomes:

After completing the course, students will be able to:

CO1- Apply concepts from finance, marketing, HR, and strategy to analyze real-life and hypothetical business cases.

CO2- Identify key issues and challenges in a case and develop logical, evidence-based solutions.

CO3- Demonstrate analytical and critical thinking skills in evaluating business scenarios.

CO4- Conduct structured case study analysis, including data interpretation and managerial decision-making.

CO5- Integrate knowledge from different functional areas to formulate strategic recommendations.

CO6- Present case analysis effectively in written and oral formats with clarity and coherence.

Course content

It will focus on applying theoretical knowledge to real-world business scenarios, typically covering finance, marketing, human resources, and strategy. Case studies are often integrated into subjects like strategic management, financial analysis, marketing management, and organizational behavior to develop analytical, decision-making, and research skills.

Students will be trained in classroom for making a case study. After successful completion of such training, they will be tested by giving some real life or hypothetical case by asking to make its analysis in details.

Assessment

i) Attendance to instruction classes - 5 Marks

ii) Case study (report writing) – 15 Marks

iii) Viva - 5 Marks

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	M	M
CO2	H	H	H	H	H	M	M	H	H	M	M	M
CO3	H	H	H	H	H	M	M	H	H	M	M	M
CO4	H	H	H	H	H	M	M	H	H	M	M	M
CO5	H	H	H	H	H	M	M	H	H	M	M	M
CO6	H	H	H	H	H	M	M	H	H	M	M	M

Course Code: COME456E9	HANDS-ON (PRACTICAL)	Credit 2 Full Marks 25
Core/ Elective/ Others	Elective	Any one from eight electives

Course Objective:

1. To develop practical skills in computerized accounting systems for recording and reporting financial transactions.
2. To enable students to gain hands-on experience in GST and Income Tax return filing procedures.
3. To build competency in spreadsheet modelling for financial statement analysis, ratio analysis, and data-driven decision-making.
4. To enhance applied learning through Practical Skills Modules (PSM) using case studies, videos, and guided exercises.

Course Outcomes:

CO1-Students will be able to use accounting software to maintain books of accounts and generate financial reports.

CO2- Students will be able to prepare and file GST returns and Income Tax returns accurately.

CO3-Students will be able to analyse financial statements using ratios and develop models using spreadsheets for decision-making.

CO4-Students will demonstrate practical problem-solving skills by applying concepts through case studies and PSM-based activities.

Course content

Course includes Computerized Accounting, GST and Income Tax Filing, and Spreadsheet Modeling for financial statement analysis, ratio analysis, and data modeling.

There may be Practical Skills Modules (PSM) that takes 10-20 hours to complete, using a mix of videos, case studies, and guided practice to build competence.

Assessment

i) Attendance to instruction classes - 5 Marks

ii) Practical examination – 15 Marks

iii) Viva - 5 Marks

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	M
CO2	H	H	H	H	H	M	M	H	H	M	H	M
CO3	H	H	H	H	H	H	M	H	H	M	H	M
CO4	H	H	H	H	H	H	M	H	H	M	M	H

Course Code: COME456F0	SKILL ENHANCEMENT COURSE (THEORY)	Credit 2 Full Marks 25
Core/ Elective/ Others	Elective	Any one from eight electives

Course Objective:

1. To provide conceptual understanding of financial modeling, banking operations, investment management, and tax planning.
2. To bridge the gap between theoretical knowledge and practical corporate requirements in the financial domain.
3. To develop analytical skills for evaluating financial decisions and investment opportunities.
4. To familiarize students with current industry practices and frameworks in banking and financial services.

Course Outcomes:

CO1- Students will be able to explain key concepts and principles of financial modeling, banking operations, and tax planning.

CO2- Students will be able to analyze financial data and investment alternatives using theoretical tools and techniques.

CO3-Students will be able to interpret real-world financial scenarios in the context of corporate requirements.

CO4- Students will demonstrate conceptual clarity and decision-making ability in finance-related problem situations.

Course content

Popular options include financial modelling, banking operations, investment or portfolio management, and tax planning. These courses are often integrated into the curriculum to bridge the gap between theoretical knowledge and corporate requirements.

Assessment

i) Internal assessment – 5 Marks

ii) Term-end examination -20 Marks

[In each unit, there shall be 2 questions carrying 10 marks each, with suitable break-ups or parts, having equal alternatives.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	M
CO2	H	H	H	H	H	M	M	H	H	M	H	M
CO3	H	H	H	H	H	H	M	H	H	M	H	M
CO4	H	H	H	H	H	H	M	H	H	M	M	H

Course Code: COME456F9	SKILL ENHANCEMENT COURSE (PRACTICAL)	Credit 2 Full Marks 25
Core/ Elective/ Others	**Elective**	**Any one from eight electives**

Course Objectives:

1. To develop hands-on skills in financial modelling, banking operations, investment/portfolio management, and tax planning.
2. To provide practical exposure to tools, techniques, and software used in financial decision-making.
3. To bridge the gap between academic concepts and real-world corporate practices through applied exercises.
4. To enhance problem-solving ability through case-based learning and practical assignments.

Course Outcomes:

CO1-Students will be able to prepare financial models and perform basic valuation and forecasting tasks.

CO2- Students will be able to execute banking and investment-related operations in simulated or real-life contexts.

CO3- Students will be able to apply tax planning techniques for individuals and businesses using practical data.

CO4-Students will demonstrate industry-relevant skills and practical competence required for entry-level roles in finance and banking.

Course content

Popular options include financial modelling, banking operations, investment or portfolio management, and tax planning. These courses are often integrated into the curriculum to bridge the gap between theoretical knowledge and corporate requirements.

Assessment

i) Practical examination – 20 Marks

ii) Viva - 5 Marks

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	M
CO2	H	H	H	H	H	M	M	H	H	M	H	M
CO3	H	H	H	H	H	H	M	H	H	M	H	M

CO4	H	H	H	H	H	H	M	H	H	M	M	H

Course Code: COME456F1 & COME456F8	**SKILL ENHANCEMENT COURSE (THEORY AND PRACTICAL)**	**Credit 2 Full Marks 25**
Core/ Elective/ Others	**Elective**	**Any one from eight electives**

Course Objectives:

1. To develop both conceptual understanding and practical skills in financial modeling, banking operations, investment/portfolio management, and tax planning.
2. To integrate theoretical knowledge with hands-on applications relevant to corporate and financial sectors.
3. To enhance analytical and technical skills for financial decision-making and problem-solving.
4. To prepare students for industry readiness by aligning academic learning with current corporate practices.

Course Outcomes:

CO1-Students will be able to explain and apply key concepts of financial modeling, banking operations, investment management, and tax planning.

CO2- Students will be able to develop financial models and perform practical financial analysis using appropriate tools and techniques.

CO3-Students will be able to analyze real-life financial situations and make informed decisions in simulated or practical contexts.

CO4- Students will demonstrate comprehensive competence (theoretical + practical) required for entry-level roles in finance, banking, and related sectors.

Course content

Popular options include financial modelling, banking operations, investment or portfolio management, and tax planning. These courses are often integrated into the curriculum to bridge the gap between theoretical knowledge and corporate requirements.

Assessment

i. For Theory

a. Internal assessment – 5 Marks
b. Term-end examination - 10 Marks

[2 questions of 5 marks are to be answered out of 3 such questions]

ii. For Practical

Practical examination – 10 Marks

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	M	M
CO2	H	H	H	H	H	M	M	H	H	M	M	M
CO3	H	H	H	H	H	M	M	H	H	M	M	M
CO4	H	H	H	H	H	M	M	H	H	M	M	M

THIRD SEMESTER

Course Code: COMC501X0	Security Analysis and Portfolio Management	Credit 4 (3-1-0) Full Marks 50
Core/ Elective/ Others	**Core**	**Compulsory**

Course Objectives:

1. The course is designed to explain the fundamentals of investment to the students.
2. It aims to deliver knowledge on both fundamental analysis and technical analysis.
3. The course also aims to support students in taking the right investment decisions through better understanding of the different investment options and their pros and cons and ways to evaluate their performance.

Course Outcomes:

CO1: The students will get a clear idea about securities, their characteristics, portfolio and its construction.

CO2: The learners will get an understanding about investment and speculation.

CO3: The students will give students idea about fundamental and technical analysis for taking decisions on stock-picking.

CO4: The learners will develop the concept of portfolio return and risk.

CO5: The students will understand mutual funds and ways to evaluate the fund performance.

Syllabus

Course content	Number of Lectures
Unit-I	
1. **'Return' And 'Risk' In Securities Market:** Investment Vs. Speculation; Misconceptions About speculation; Elements in Return; Measurement Of Return; Yield-To-Maturity; Measurement of Risk; Components of Systematic and Unsystematic Risk; Markowitz's Mean - Variance Rule; 'Beta'- Its Calculation and Interpretation.	4
2. **Fundamental Analysis:** Objectives; Classification; Fundamental Analysis – Economy Analysis, Industry Analysis and Company-Level Analysis	5
3. **Valuation of securities:** Concept of valuation, Valuation of debentures and preference shares, Different models for equity valuation: constant dividend, constant growth rate and two-growth rate.	5
4. **Technical Analysis:** Dow Theory, Classical Tools and Modern Tools; Fundamental Analysis vs. Technical Analysis.	6
Unit-II	
5. **Portfolio risk and return:** Modern portfolio theory- A discussion; Calculation of portfolio return and risk - a two-security or three-security portfolio; Efficient frontier and optimal portfolio selection; Capital Market line; Security Market Line.	5
6. **Mutual funds:** Meaning, Advantages, Classification of mutual funds, Performance evaluation of managed portfolios: Non-risk adjusted measure –	5

	Net asset value and Risk-adjusted measure - Treynor ratio, Sharpe ratio, Jensen measure, Sortino measure.	
7.	**Portfolio revision:** Meaning; Types – Active and Passive; Importance; Formula plans	3
8.	**Various Forms of Market Efficiency:** Concept of Market Efficiency: Weak, Semi-Strong and Strong Form of Market Efficiency; Random Walk hypothesis.	4
9.	**Theories of asset pricing:** Capital Asset Pricing Model, Arbitrage Pricing Theory and Multiple Factor models	3
	Total Lecture	**40**

Suggested Readings:

1. Francis, J. C.: Management of Investments, McGraw Hill, N.Y.
2. Fischer, D. E. and Jordan, R. J.: Security Analysis and Portfolio Management, Prentice Hall, N. Delhi.
3. Fuller, R. J. and Farrell Jr., J. L.: Modern Investments and Security Analysis, McGraw-Hill, Singapore.
4. Raghunathan, V., Barua, S. K. and Verma, J.: Portfolio Management, TMH, N. Delhi.
5. Fabozzi, Frank J.: Investment Management, Prentice Hall, International Edition.
6. Kevin, S. : Portfolio Management, PHI, N. Delhi.
7. Pandian, P.: Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., N. Delhi.
8. Ranganatham, M. and Madhumati, M.: Security Analysis and Portfolio Management, Pearson.

Assessment

i. Internal Assessment (Assignments, Class Test) – 10 Marks

ii. End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	L	L	H	H	L	H	H
CO4	H	H	H	H	H	M	M	H	H	M	H	H
CO5	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COMC502X0	**Financial Statement Analysis and Financial Reporting**	**Credit 4 (3-1-0) Full Marks 50**
Core/ Elective/ Others	**Core**	**Compulsory**
Course Objectives:		

1. To develop conceptual understanding of Financial Statements, the way of its analysis and its limitations.
2. To under the significance of Financial reporting and the tools and the tools and techniques used in Financial Statements analysis
3. To develop knowledge about the modern tools of financial performance evaluation
4. To understand about the Global Financial reporting standards (IFRSs) and Indian Financial reporting standards (Ind ASs) and their relevance
5. To explore students on the emerging trends of financial and non-financial reporting which includes integrated reporting, sustainability reporting (ESG) and digital reporting (XBRL), which ensure better transparency and comparability.

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

CO1: understand, in depth, about the financial statements, their significance in financial reporting

CO2: apply various tools and techniques to evaluate the financial position of companies

CO3: measure andevaluate the financial performance of companies using modern tools, like EVA, Balance Scorecards etc.

CO4: understand about the global and Indian accounting standards for financial reporting

CO5: gain knowledge on the emerging trends of financial reporting, which includes integrated reporting, sustainability reporting and digital reporting.

Syllabus

Course content	**Number of Lectures**
Unit-I	
1. **Introduction and Overview:** Concept of Financial Statements; Nature of Financial Statements; Objectives of Financial Statements; Limitations of Financial Statements; Overview of Financial Statement Analysis; Tools of Financial Statement Analysis.	4
2. **Financial Statement Analysis with the Help of Financial Ratios:** Financial Ratios and their implications, Different types of Financial Ratios, Calculation and its interpretation, Limitations of Ratio Analysis	8
3. **Cash Flow Analysis:** Relevance of Cash Flow Statement, Interpretation of Cash Flows and Net Income, Preparation of Cash Flow Statement, Reporting of Cash Flows by Activities, Limitations of Cash Flow Reporting, Additional Disclosures and Adjustments	5
4. **Emerging Tools for Performance Reporting:** Economic Value Added (EVA), Market Value Added (MVA), Balance Scorecard (BSC).	3
Unit-II	
5. **International Financial Reporting Standards (IFRSs):** International Financial Reporting Standards (IFRS) and its need; International Accounting Standards Board (IASB) - Construction, Composition and Objectives; IFRSs issued by IASB; IASC and IASs.	5
6. **Indian Accounting Standards (Ind ASs):** Issue of Ind AS and procedure	6

of issue; Overview of Ind ASs; Basic Provisions of different Ind AS and major disclosures requirement.	
7. **Corporate Segment Reporting:** Operation Segment, Process of Segmentation, Reportable Segment, Major disclosures requirement.	4
8. **Emerging Trends in Financial Reporting:** Integrated Reporting, Sustainability (ESG) Reporting, Digital Reporting (XBRL)	5
Total Lecture	**40**

Suggested Readings:

1. Wild, John J., Subramanyam, K. R. and Halsey, R. F.: Financial Statement Analysis, McGraw-Hill, New York.
2. White, G. I., Sondhi, A. C. and Fried, D.: The Analysis and Use of Financial Statements, Wiley Pubs.
3. Rao, P. M., Financial Statement Analysis and Reporting, PHI Learning Pvt. Ltd., New Delhi.
4. Foster, G.: Financial Statement Analysis, Pearson Education, New Delhi.
5. Kaveri, V. S.: Financial Ratios as Predictors of Borrowers Health, Sultan Chand & Sons, New Delhi.
6. Foulke, R.A.: Practical Financial Statement Analysis, McGraw-Hill, New York.
7. Ghosh, T.P.: Accounting Standards and Corporate Accounting Practices, Taxmann, New Delhi.
8. Agarwal, S.: Guide to Accounting Standard, Snow white Pubs.
9. Mrudula, E. & Kashyap, V R P: Financial Reporting- Emerging Trends, ICFAI University Press.

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	L	M	H	H	M	H	H
CO3	H	H	H	H	H	M	L	H	H	M	H	H
CO4	H	H	H	H	H	M	M	H	H	M	H	H
CO5	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COMC503X0	Advanced Accounting	Credit 4 (3-1-0) Full Marks 50
Core/ Elective/ Others	Core	Compulsory

Course Objectives:

1. This course helps the post graduate studying students to learn proposed methods of accounting on different current issues for which no accounting standard is yet developed.
2. This course helps the students to know the changes in accounting system of different financial institutions in liberal period.

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

CO1- Explain the procedure of corporate liquidation, types of liquidation, rights and duties of an official liquidator and the Receipt & Payment Accounting preparation procedure of official liquidator.

CO2- Public Utility concern like Electricity, how prepared their double accounts with journal entries on modernization of Electric Station. Similarly the most popular financial institutions in India, i.e., banks accounting system in liberal period.

CO3-To get idea about proposed methods of accounting of some catchy issues of the society. Corporate houses how much aware about such issues.

CO4- In liberal period to compete with MNCs, merger & takeover is one of the strategies. The students get idea how the consolidated financial statement to be prepared by the holding company in take over situation.

CO5-It focuses an idea about the accounting systems followed by local governments like Panchayats, Municipalities or Corporations.

CO6-It reflects an idea about accounting system in insurance business during liberal period in India.

Syllabus

Course content	**Number of Lectures**
Unit-I	
1.Accounting relating to liquidation of Companies.	6
2. Accounts of specific Companies: Electricity and Banking Companies	6
3. Some special issues in Accounting: Human Resource Accounting, Value added Accounting, Inflation Accounting, and Green Accounting	8
Unit-II	
4. Accounting for Holding Companies including chain holding	10
5. Accounts of Local Government	5
6. Accounts of Insurance Company	5
Total Lecture	**40**

Suggested Readings:

1. Beams, F. A: Advanced accounting, prentice Hall, New Jersey.

2. Dearden, J. and Bhattacharya, S.K Accounting for management, Vikas publishing house, New Delhi 3. Engler, C, Bernstein, L.A, and Lambert, K.R. Advanced Accounting, Irwin, Chicago. 4. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi. 5. V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning.	
Assessment • Internal Assessment (Assignments, Class Test) – 10 Marks • End Semester Exam – 40 Marks [From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]	

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	L	L	H	H	L	H	H
CO4	H	H	H	H	H	M	M	H	H	M	H	H
CO5	H	H	H	H	H	M	M	H	H	M	H	H
CO5	H	H	H	H	H	M	H	H	H	M	H	H

Course Code: COMC504X0	Advanced Cost Accounting	Credit 4 (3-1-0) Full Marks 50
Core/ Elective/ Others	**Core**	**Compulsory**

Course Objectives:

1. Develop a deep understanding of advanced cost accounting concepts, methods, and systems for effective managerial decision-making.
2. Equip students with the ability to analyse cost and financial records through reconciliation and process costing techniques.
3. Enable learners to apply marginal costing and break-even analysis for evaluating alternative business decisions.
4. Provide knowledge of budgetary control and standard costing techniques for planning, monitoring, and performance evaluation.
5. Familiarize students with variance analysis and its practical applications in cost control and managerial accounting.
6. Expose learners to contemporary issues in cost accounting such as Activity-Based Target Costing, and Just-in-Time (JIT) approaches.

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

CO1- Explain and evaluate different systems of cost control accounts and perform reconciliation of cost and financial accounts.

CO2- Apply process costing methods to deal with process losses, inter-process profits, joint products, by-products, and equivalent production.

CO3-Analyse managerial problems using marginal costing, break-even analysis, and recommend appropriate decisions for business situations.

CO4- Prepare and interpret various types of budgets including functional, master, flexible, zero-based, and performance budgets.

CO5- Perform standard costing and variance analysis to identify deviations and suggest corrective actions in cost management.

CO6- Critically examine modern approaches like Activity-Based Costing (ABC), Target Costing, and Just-In-Time (JIT) and assess their relevance in emerging economies.

Syllabus

Course content	**Number of Lectures**
Unit-I	
1.**Cost Control Accounts:** Systems of maintaining accounts in the cost books: Reconciliation of Cost and Financial Accounts; Need for reconciliation; Reasons for variation in profit; Reconciliation procedure.	6
2. **Process Costing:** Treatment of process losers; Inter-process profit; Equivalent production; Joint product and By-product costing; Depth of processing.	7
3. **Marginal costing:** Concepts and Break-even analysis; various managerial decisions using marginal costing.	7
Unit-II	
4**. Budgetary Control:** Definition of Budget control; objectives; Type of Budget; Preparation of Functional budgets; Master Budget; Flexible Budgeting; Zero Budgeting; Performance Budgeting.	6
5.**Standard Costing:** objectives; Relationship with Budgetary Control; Variance analysis; Invention of variance; Accounting for cost variance.	7
6. **Contemporary Issues in Cost Accounting:** Activity Based Costing (ABC)-definition, concept and approaches; Developing the system of ABC; Benefits and uses, Prevalence of identified factors affecting ABC system in emerging economics; Target costing – definition, basis of product pricing, steps in developing the target cost and target price; Just In Time Approach in Cost accounting.	7
Total Lecture	**40**

Suggested Readings:

1.Horngren, Foster &Dater. Cost Accounting - A Managerial Emphasis, PHI. New Delhi.

2. Prasad, N.K. and Prasad A.K.principles and practice of cost accounting, Book Syndicate, Calcutta.

3. Saxena, V.K. and Vashist, C.D. Advanced cost and management accounting, sultan chand and Sons, Delhi.

4. Rethnam, P.V.costing adviser, Kitab Mahal, Mumbai.

5. Banerjee, B. Cost accounting, prentice hall India, N. Delhi.

6. Jain, S.P. & Narang, K.L.Cost Accounting: Principles and Practice. Kalyani Publishers, Ludhiana

7. Maheshwari, S.N. & Mittal, S.N. Cost Accounting: Theory and Problems. Shree Mahavir Book Depot (Publishers), New Delhi 8. Bhar, B.K. Cost Accounting: Methods and Problems. Academic Publishers, Kolkata 9. Bhattacharyya, A.K. Principles and Practice of Cost Accounting. PHI Learning Pvt. Ltd., New Delhi 10.Arora, M.N. A Textbook of Cost and Management Accounting.Vikas Publishing House Pvt. Ltd., New Delhi	
Assessment • Internal Assessment (Assignments, Class Test) – 10 Marks • End Semester Exam – 40 Marks [From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]	

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H
CO4	H	H	H	H	H	M	M	H	H	M	H	H
CO5	H	H	H	H	H	M	M	H	H	M	H	H
CO6	H	H	H	H	H	M	M	H	H	M	H	H

Course Code: COMC505X0	**MOOC (Course options to be decided)**	**Credit 4 (3-1-0) Full Marks 50**
Core/ Elective/ Others	**Core**	**Compulsory**

Course Objectives:

1. To promote self-directed and lifelong learning
2. To provide exposure to global academic resources and teaching methodologies
3. To enhance digital learning competencies
4. To allow interdisciplinary knowledge acquisition

Course Outcomes:

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

CO1-Develop conceptual and practical knowledge in a chosen area of commerce or allied disciplines through online learning platforms.

CO2-Demonstrate the ability to use digital learning platforms and online educational resources effectively for academic and professional development.

CO3-Apply self-directed and independent learning skills for successful completion of online courses within stipulated timelines.

CO4-Enhance analytical, communication, and problem-solving abilities through participation in MOOC-based learning activities and assessments.

CO5-Integrate contemporary knowledge and industry-oriented skills acquired through MOOCs

with their postgraduate studies and career aspirations.
Course content
A MOOC (Massive Open Online Course) is an online learning program designed to provide flexible, accessible, and self-paced education to a large number of learners through digital platforms. Reputed platforms such as SWAYAM, Coursera, and edX offer a wide range of courses across disciplines. In this course component, students will have the autonomy to select a MOOC of their choice relevant to their academic programme or area of interest. The selected course must be approved by the concerned department to ensure academic relevance and quality. **Guidelines:** • Students must complete the selected MOOC within the prescribed time. • Submission of course completion certificate/grade report is mandatory. • The department may prescribe a list of suggested MOOCs or approve equivalent courses. This component aims to integrate modern digital learning frameworks into the formal university curriculum while maintaining academic rigor through institutional evaluation.
Evaluation Scheme: • **Internal Assessment:** Marks obtained by the student in the MOOC (such as quizzes, assignments, and course completion performance) will be considered as part of the internal assessment. • **Semester-End Examination:** The University will conduct a formal semester examination based on the broad subject area or learning outcomes of the chosen MOOC.

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	H	H
CO2	H	H	H	H	H	M	M	H	H	M	H	H
CO3	H	H	H	H	H	M	M	H	H	M	H	H
CO4	H	H	H	H	M	M	M	H	H	M	H	H
CO5	H	H	H	H	M	M	M	H	H	M	H	H

Course code: COMO506A9/COMO506B9	**Social Service (A)/ Community Engagement (B)**	**Credit 2(0-0-2) Full Marks 25**
The Social Service / Community Engagement component aims to develop students' sense of social responsibility, empathy, and community participation. Students will engage in activities such as literacy and health awareness campaigns, plantation drives, cleanliness programs, voluntary service in rural or tribal areas, and participation in social welfare or NGO-led projects. Each student must complete a prescribed number of service hours under the supervision of a faculty coordinator. They are required to maintain a record of their		

activities in a logbook and submit a brief report with supporting evidence at the end of the semester. Evaluation will be based on regularity, quality of work, report, and presentation or viva, following the university's grading system. The program will be monitored by the concerned department.

FOURTH SEMESTER

Course Code: COMC551X0	**GST and Customs Law**	**Credit 4 (3-1-0)** **Full Marks 50**
Core/ Elective/ Others	**Core**	**Compulsory**

Course Objectives:

1. To develop conceptual understanding of indirect taxes in India
2. To gain knowledge of GST in India, its framework and reforms of GST by GST 2.0
3. To understand about input tax credit (ITC) on consumable goods, capital goods, and services, and GST reversal mechanism.
4. To understand the GST procedure, and legal provisions and penalties for non-compliance
5. To provide broad understanding on customs duty, import- export procedure and valuation
6. To increase awareness about legal and procedural aspects of customs administration, enforcement and appeals.

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

CO1: understand the concept and procedure of direct and indirect taxes in India

CO2: compute the GST liability on different types of supplies, considering the input tax credit (ITC) available to the supplier

CO3: gain knowledge of GST registration, registration procedure, submission of GST returns and penalties for non-compliance

CO4: comprehensively understand the customs law, import-export procedure and customs administration

CO5: assess the provisions of duty drawback, offences, penalties and appeal under customs law.

Syllabus

Course content	**Number of Lectures**
1. **Indirect Taxes:** Basic concepts,Comparison with Direct Taxes,Goods and Services Tax (GST) and its Preliminaries; Types of GST in India- IGST, CGST, SGST, UTGST; Reforms of GST under GST 2.0- objectives and key features, GST Rates for supply of goods; GST Registration for supply of Goods.	6
2. **Levy and Collection:** Levy and Collection of GST, Electronic Ledger Accounts- Electronic Cash Ledger, Electronic Credit Ledger, Electronic Liability Ledger, Time of Supply, Mixed Supply and Composite Supply; E-way bill	4
3. **Input Tax Credit (ITC):** ITC on Consumable Goods, Capital Goods and ITC on Capital Goods, Common Tax Credit, Reversal of Tax Credit	5
4. **Accounts and Records:** GST Returns and Return Forms, GST Payment, and Refunds of GST, Appeals and Revisions, Inspection, Search, Seizure and Arrest, Offences and Penalties	5

5. **GST on Services:** Basic Concept, GST Registration for Service Providers; Schedules of GST for Providing Services, List of Common Services and Applicable GST Rates; Exempted Services; Registration under GST for supply of Services; ITC on purchasing Services; GST Returns on Services: Forms and Procedure – IGST on Import	4
6. **Customs Act, 1962:** Basic concept - Import, Export, Territorial Water, Customs water, High Seas etc. Goods, Objective of customs duty --- Levy of and Exemptions from Customs Duty; Remission & Abatement of Duty, Officers of Customs: Powers & Functions.	5
7. **Classification under Customs Tariff Act, 1975 --** Rules of Interpretation (GRI) -- HSN Structure -- Valuation: Transaction Value --- Additions to Transaction Value --- Deduction from Value --- Computation of Assessable Value --- Procedure of Importation, Procedures of Exportation	4
8. **Customs Duty ---** Types, applicability and computation; Determination of total Customs Duty; Baggage --- exemption & taxability, Duty Drawback --- Types, applicability, methods of ascertaining	4
9. **Miscellaneous ---** Warehousing – Advantages, types, Bond, Rights, Warehousing period; Demand of Customs duty, Recovery, Refund; Offences, Penalties & Appeals.	3
Total Lecture	**40**

Suggested Readings:

1. Girish Ahuja & Ravi Gupta, Systematic Approach to Taxation (Indirect Taxes), Bharat Law House Pvt. Ltd., 32nd Edition; New Delhi
2. Kumar, Sanjeev: Systematic Approach to Indirect Taxes, Bharat Law House Pvt. Ltd.
3. Taxmann Editorial Board, Students' Guide to GST & Customs Law, Taxmann Publications Pvt. Ltd., New Delhi;
4. V. S. Datey, Customs Law & Practice with Foreign Trade Policy, Taxmann Publications Pvt. Ltd., 27th Edition, 2025, New Delhi;
5. Vinod K Singhania & Monica Singhania: Students Guide to Indirect Tax Laws (University Edition), Taxmann Pubs.
6. Government of India, Customs Act, 1962 (Bare Act), Commercial Law Publishers
7. GST Acts, 2017: www.cbec.gov.in; CGST Rules, 2017: IGST Rules, 2017: www.cbec.gov.in
8. ICAI Study Materials, ICAI, New Delhi

*Recommended books on Indirect tax & Customs should be latest edition available

Assessment:

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	M	M	M	H	H	M	H	H
CO2	H	H	H	H	M	M	M	H	H	M	H	H
CO3	H	H	H	H	M	M	M	H	H	M	H	H
CO4	H	H	H	H	M	L	M	H	H	L	H	H
CO5	H	H	H	H	M	M	L	H	H	L	H	H

Course Code: COMC552X0	**Financial Services and Marketing of Financial Services**	**Credit 4 (3-1-0)** **Full Marks 50**
Core/ Elective/ Others	**Core**	**Compulsory**

Course Objectives:

1. Develop understanding of financial services and their role in the financial system.
2. Explain venture capital financing, its stages, valuation, and Indian framework.
3. Familiarize students with factoring and forfaiting mechanisms and their applications.
4. Introduce credit rating concepts, agencies, and rating processes.
5. Provide knowledge of key financial services like leasing, merchant banking, and housing finance.
6. Understanding of financial services marketing concepts and frameworks.
7. Analyse financial service characteristics and their managerial implications.
8. Evaluate service quality, customer experience, and relationship marketing.
9. Understand emerging trends in digital and technology-enabled financial services.

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

CO1- Explain the structure and significance of financial services.
CO2- Analyse venture capital financing and its practical aspects in India.
CO3- Evaluate factoring and forfaiting as financing tools.
CO4- Interpret credit ratings and their impact on financial decisions.
CO5- Apply knowledge of various financial services in real-world contexts.
CO6- Critically explain core concepts and characteristics of marketing of financial services.
CO7- Apply extended marketing mix (7Ps) in financial services organizations.
CO8- Evaluate service quality and customer experience using established models.
CO9- Analyse relationship marketing and contemporary developments in financial services.

Syllabus

Course content	**Number of Lectures**
Unit-I	
1.**Introduction:** Financial Services - as a component of the financial system; classification.	3
2.**Venture Capital:** Theoretical framework and features; Stages of Venture Capital Financing; Investment Nurturing / After-care – different styles,	5

objectives and techniques; Valuation of Venture Capital Portfolio; Indian Venture Capital Scenario – institutions, legal framework and constraints.	
3. **Factoring and Forfeiting:** Mechanism; Functions of a factor; Types / forms of factoring; Legal aspects; Factoring vis-a-vis Bills discounting; Factoring in India; Forfeiting, Factoring vis-a-vis Forfaiting; Forfaiting – the Indian Scenario.	5
4. **Credit Rating:** Importance; Credit Rating Agencies; Rating Methodology and process; Rating Symbols.	3
5. **Other Financial Services:** Lease Financing; Merchant Banking; Housing Finance; Consumer Finance etc.	4
Unit-II	
6. **Introduction to Marketing of Financial Services:** Meaning and characteristics of financial services marketing; Differences between goods marketing and services marketing; Challenges in marketing financial services.	4
7. **Consumer Behaviour in Financial Services:** Factors influencing consumer decisions; Behavioural biases in financial decisions; Customer perception, trust, and relationship management.	4
8. **Marketing Mix for Financial Services (7Ps):** Product: Designing financial products; Price: Interest rates, fees, pricing strategies; Place: Distribution channels (branches, online platforms); Promotion: Advertising, digital marketing, personal selling; People, Process, Physical evidence in financial services.	3
9. **Digital Marketing in Financial Services:** Role of digital platforms in financial marketing; Social media marketing and mobile marketing; CRM (Customer Relationship Management) in financial services; Data analytics and personalization.	5
10. **Customer Relationship and Service Quality:** Relationship marketing strategies; Service quality dimensions (SERVQUAL model); Customer satisfaction and retention strategies; Grievance redressal mechanism in financial institutions.	4
Total Lecture	**40**
Suggested Readings: 1. Siddaiah, T.: Financial Services, Pearson Education, New Delhi. 2. Khan, M. Y.: Financial Services, McGraw Hill, New Delhi. 3. Gurusamy, S.: Financial Services, Tata McGraw Hill, New Delhi. 4. Sasidharan, K. and Mathews, A. K.: Financial Services and System, Tata McGraw Hill, New Delhi. 5. Machiraju, H. R.: Indian Financial System, Vikas Publishing House, New Delhi. 6. Tripathy, N. P.: Financial Instruments and Services, Prentice Hall India, New Delhi. 7. Goel, S.: Financial Services, PHI Learning Privet Limited, New	

Delhi. 8. Valarie A. Zeithaml, Mary Jo Bitner & Dwayne D. Gremler, Services Marketing:Integrating Customer Focus Across the Firm, McGraw Hill. 9. Christopher Lovelock & Jochen Wirtz, Services Marketing: People, Technology, Strategy, World Scientific Pub Co Inc. 10. Harsh V. Verma, Services Marketing: Text and Cases, Pearson India. 11. Stephen Vargo & Robert Lusch, Service-Dominant Logic: Premises, Perspectives, Possibilities, Cambridge University Press. 12. Philip Kotler & Kevin Lane Keller, Marketing Management, Pearson.	

Assessment

- Internal Assessment (Assignments, Class Test) – 10 Marks
- End Semester Exam – 40 Marks

[From each unit, 2 questions of 5 marks are to be answered out of 3 such questions, and 1 question of 10 marks is to be answered out of 2 such questions.]

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	M	M	M	H	H	M	H	H
CO2	H	H	H	H	M	M	M	H	H	M	H	H
CO3	H	H	H	H	M	M	M	H	H	M	H	H
CO4	H	H	H	H	M	L	M	H	H	L	H	H
CO5	H	H	H	H	M	M	L	H	H	L	H	H
CO6	H	H	H	H	M	M	M	H	H	M	H	H
CO7	H	H	H	H	M	M	M	H	H	M	H	H
CO8	H	H	H	H	M	L	M	H	H	L	H	H
CO9	H	H	H	H	M	M	L	H	H	L	H	H

Course Code: COMC553A9/ COMC553B9	**Research Project/Dissertation**	**Credit 8 (0-0-16) Full Marks 100**
Core/ Elective/ Others	**Core**	**Compulsory**

Course Objectives:

1. To develop students' ability to identify and formulate a research problem in the field of commerce, management, and allied disciplines.
2. To provide practical exposure to research methodology, data collection, analysis, interpretation, and report writing.
3. To enhance analytical, critical thinking, and problem-solving skills through independent research work.
4. To encourage ethical research practices and the application of theoretical knowledge to real-life academic and business issues.

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

CO1-Select and define an appropriate research problem and prepare a structured research proposal.

CO2-Apply suitable research methods, tools, and techniques for data collection and analysis. CO3-Prepare a systematic research report with proper interpretation, findings, and recommendations.

CO3-Demonstrate academic integrity, presentation skills, and independent research capability.

Guidelines for Postgraduate Research (8 Credits)

1. Selection of Topic

1. The research topic should be relevant to the subject area and contemporary in nature.
2. The topic may be selected from areas such as finance, accounting, marketing, human resource management, economics, banking, taxation, entrepreneurship, sustainability, digital business, or other related disciplines.
3. The topic should be specific, researchable, feasible, and manageable within the prescribed time.
4. Students must obtain approval of the topic from the concerned Department/Research Guide before starting the work.

2. Role of Student

1. The student shall independently carry out the research work under the guidance of the assigned mentor/supervisor.
2. The student must conduct literature review, collect data, analyze findings, and prepare the final report.
3. Regular interaction with the guide and timely submission of progress reports shall be mandatory.
4. The student must maintain originality and follow ethical standards throughout the research work.

3. Role of Research Guide/Mentor

1. The Research Guide/Mentor shall assist the student in selecting and refining the research topic.
2. The guide shall provide academic supervision regarding methodology, data analysis, and report preparation.
3. The mentor shall monitor the progress of the student periodically and provide constructive feedback.
4. The guide shall ensure that the research work follows academic and ethical standards.

4. Report Format

- Title Page (with student name, guide name, department, date).
- Abstract (summary of research in 250–300 words).
- Introduction & Objectives.
- Review of Literature.
- Research Methodology (design, data collection, sampling, tools).
- Analysis and Results.
- Discussion (interpretation of findings).
- Conclusion & Future Scope.
- References (APA / standard style).

• Appendices (if any). **6. Evaluation** The department will form an evaluation committee consisting of the research guide(s), departmentalfaculty members, and external subject experts. At least one external member must be part of the committeeand present during the student's presentation. The committee will assess and evaluate the completeresearch report and presentation. ***7. Marks distribution*** **Total marks 100; Credits 8** • Proposal and Abstract – 10 marks • Literature Review – 10 marks • Methodology & Data Collection – 10 marks • Data Analysis & Interpretation – 10 marks • Report Quality – 30 marks or full 70 marks • Viva-Voce & Presentation – 30 marks

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	M	M
CO2	H	H	H	H	H	M	M	H	H	M	M	M
CO3	H	H	H	H	H	M	L	H	H	L	M	M

Course Code: COME554A9	**Internship**	**Credit 4 (0-0-8)** **Full Marks 50**
Core/ Elective/ Others	**Elective**	**Any one from seven electives**
Learning Process The internship programme is designed to provide M.Com students with practical exposure to real-life business, financial, accounting, banking, taxation, marketing, and managerial activities. During the internship period, students will apply theoretical knowledge acquired in the classroom to professional work environments. The learning process will involve observation, participation, data collection, problem-solving, and preparation of reports related to organizational practices. Students shall work under the supervision of both the Industry Mentor and Faculty Mentor. They are expected to maintain regular attendance, discipline, professional ethics, and active participation in assigned tasks. The internship will encourage development of communication skills, analytical ability, teamwork, decision-making, and professional competence. At the end of the internship, students shall submit a structured internship report highlighting learning experiences, observations, and outcomes.		

Evaluation Process

The evaluation of the internship or project work is continuous and comprehensive, assessing both process andoutcomes. Continuous assessment will carry 30% weightage and will be based on the student's regularity, initiative,technical progress, and quality of periodic review presentations as evaluated by the internal guide or reviewcommittee. The project report or dissertation will account for 30% of the total marks, focusing on organization,clarity, originality, mathematical or computational rigor, and quality of documentation. The final presentation andviva-voce examination will carry 40% weightage and will assess the student's understanding of the problem,analytical ability, interpretation of results, and communication skills. Internal and external examiners will jointlyconduct the evaluation. Plagiarism checks, adherence to ethical standards, and acknowledgment of all contributorsare mandatory for final acceptance of the report.

Course Code: COME554B9	**Capstone Project**	**Credit 4 (0-0-8)** **Full Marks 50**
Core/ Elective/ Others	**Elective**	**Any one from seven electives**

Learning Process

The Capstone Project is designed to provide M.Com students with an opportunity to integrate and apply the theoretical knowledge, analytical skills, and research competencies acquired during the programme to real-life business, financial, accounting, taxation, banking, marketing, and managerial problems. The learning process will involve identification of a relevant problem or research issue, review of literature, collection and analysis of data, interpretation of findings, and formulation of meaningful conclusions and recommendations.

Students shall undertake the project work under the supervision of a Faculty Mentor/Project Guide. They are expected to demonstrate regular involvement, academic discipline, originality, ethical conduct, and active participation throughout the project period. The Capstone Project will help students develop critical thinking, problem-solving ability, research aptitude, communication skills, decision-making capacity, and professional competence. At the end of the project, students shall submit a structured project report/dissertation highlighting objectives, methodology, analysis, findings, and learning outcomes.

Evaluation Process

The evaluation of the Capstone Project shall be continuous and comprehensive, focusing on both the process and outcomes of the project work. Continuous assessment shall carry 30% weightage and will be based on regularity, progress of work, interaction with the guide, initiative, and periodic review presentations as evaluated by the Faculty Mentor or Review Committee.

The project report/dissertation shall carry 30% weightage and will be evaluated on the basis of organization, clarity, originality, quality of analysis, interpretation of findings, relevance of conclusions, and overall presentation of the report.

The final presentation and viva-voce examination shall carry 40% weightage and will assess the student's understanding of the topic, analytical and problem-solving ability, interpretation of results, communication skills, and overall subject knowledge. The evaluation may be conducted jointly by internal and external examiners. Submission of original work, adherence to ethical standards, proper citation of sources, and plagiarism check shall be mandatory for acceptance of the project report.

Course Code: COME554C9	**Applied Field**	**Credit 4 (0-0-8) Full Marks 50**
Core/ Elective/ Others	**Elective**	**Any one from seven electives**

Learning Process

The Applied Field Work is designed to provide M.Com students with practical exposure to real-life socio-economic, business, financial, accounting, banking, taxation, marketing, and managerial environments through field-based learning and applied research activities. The learning process will involve field visits, surveys, interaction with organizations and stakeholders, collection of primary and secondary data, observation of operational practices, and analysis of real-world problems and situations.

Students shall carry out the Applied Field Work under the supervision of a Faculty Mentor/Field Supervisor. They are expected to maintain regular participation, discipline, ethical conduct, and sincerity throughout the field study. The programme will help students develop analytical ability, research orientation, communication skills, teamwork, decision-making capacity, and practical understanding of business and institutional operations. At the completion of the field work, students shall prepare and submit a structured field report highlighting objectives, methodology, observations, findings, analysis, and learning outcomes.

Evaluation Process

The evaluation of the Applied Field Work shall be continuous and comprehensive, focusing on both participation in field activities and quality of the final report. Continuous assessment shall carry 30% weightage and will be based on attendance, participation in field activities, progress of work, interaction with the supervisor, initiative, and periodic review presentations.

The field report shall carry 30% weightage and will be evaluated on the basis of organization, clarity, originality, relevance of field observations, analytical interpretation, findings, and overall quality of documentation.

The final presentation and viva-voce examination shall carry 40% weightage and will assess the student's understanding of the field study, analytical and problem-solving ability, interpretation of observations, communication skills, and overall practical knowledge. The evaluation may be conducted jointly by internal and external examiners. Submission of original work, adherence to ethical standards, proper acknowledgment of sources, and plagiarism check shall be mandatory for final acceptance of the report.

Course Code: COME554D9	Industry Project	Credit 4 (0-0-8) Full Marks 50
Core/ Elective/ Others	Elective	Any one from seven electives

Learning Process

The Industry Project is designed to provide M.Com students with practical and industry-oriented learning experiences by engaging them in real-life business, financial, accounting, banking, taxation, marketing, human resource, and managerial projects undertaken in collaboration with industries, business organizations, or professional institutions. The learning process will involve identification of industry-related problems, collection and analysis of organizational data, application of theoretical concepts, and development of practical solutions and recommendations.

Students shall carry out the Industry Project under the joint supervision of an Industry Mentor and Faculty Guide. They are expected to maintain regular interaction with the organization, professional discipline, ethical conduct, and active participation throughout the project period. The Industry Project will help students develop analytical ability, research aptitude, problem-solving skills, teamwork, communication skills, decision-making capacity, and professional competence required in the corporate and business environment. At the completion of the project, students shall submit a structured project report highlighting objectives, methodology, analysis, findings, recommendations, and learning outcomes.

Evaluation Process

The evaluation of the Industry Project shall be continuous and comprehensive, focusing on both the process and outcomes of the project work. Continuous assessment shall carry 30% weightage and will be based on attendance, regularity, interaction with the industry mentor and faculty guide, initiative, professional conduct, progress of work, and periodic review presentations.

The project report shall carry 30% weightage and will be evaluated on the basis of organization, clarity, originality, relevance to industry practices, analytical interpretation, quality of findings and recommendations, and overall presentation of the report.

The final presentation and viva-voce examination shall carry 40% weightage and will assess the student's understanding of the project, analytical and problem-solving ability, interpretation of results, communication skills, and overall professional knowledge. The evaluation may be conducted jointly by internal and external examiners along with feedback from the Industry Mentor, wherever applicable. Submission of original work, adherence to ethical standards, proper acknowledgment of sources, confidentiality of organizational data, and plagiarism check shall be mandatory for final acceptance of the report.

Course Code: COME554E9	Innovation and Incubation	Credit 4 (0-0-8) Full Marks 50
Core/ Elective/ Others	Elective	Any one from seven electives

Learning Process

The Innovation & Incubation programme is designed to encourage M.Com students to develop innovative ideas, entrepreneurial thinking, and problem-solving abilities through practical and application-oriented learning experiences. The programme will provide students with opportunities to identify business or social problems, generate innovative solutions, prepare business models, conduct feasibility analysis, and develop entrepreneurial or incubation-based projects related to commerce, finance, accounting, banking, marketing, taxation, digital business, and allied areas.

Students shall work under the supervision of a Faculty Mentor and, wherever applicable, Industry Experts or Incubation Centre Mentors. The learning process will involve idea generation, market analysis, business planning, innovation management, teamwork, field interaction, and preparation of project proposals or prototypes. Students are expected to demonstrate creativity, regular participation, professional ethics, leadership qualities, and active involvement throughout the programme. The Innovation & Incubation activity will help students develop entrepreneurial competency, analytical ability, communication skills, decision-making capacity, and practical business understanding. At the completion of the programme, students shall submit a structured report or business proposal highlighting objectives, methodology, innovation, feasibility, outcomes, and learning experiences.

Evaluation Process

The evaluation of the Innovation & Incubation programme shall be continuous and comprehensive, focusing on both the innovation process and final outcomes. Continuous assessment shall carry 30% weightage and will be based on participation, creativity, initiative, teamwork, interaction with mentors, progress of work, and periodic review presentations.

The project report, business proposal, or incubation document shall carry 30% weightage and will be evaluated on the basis of originality, feasibility, innovation, clarity, analytical approach, quality of documentation, and practical relevance of the proposed idea or solution.

The final presentation and viva-voce examination shall carry 40% weightage and will assess the student's understanding of the project, innovative and entrepreneurial ability, problem-solving approach, communication skills, and overall practical and managerial competence. The evaluation may be conducted jointly by internal and external examiners, along with feedback from industry experts or incubation mentors, wherever applicable. Submission of original work, adherence to ethical standards, proper acknowledgment of sources, and plagiarism check shall be mandatory for final acceptance of the report or proposal.

Course Code: COME554F9	**Entrepreneurship**	**Credit 4 (0-0-8)** **Full Marks 50**
Core/ Elective/ Others	**Elective**	**Any one from seven electives**

Learning Process

The Entrepreneurship programme is designed to develop entrepreneurial mindset, leadership qualities, innovation, and business management skills among M.Com students through practical and experiential learning. The programme will provide students with opportunities to identify business ideas, analyze market potential, prepare business plans, understand financial and operational requirements, and explore the practical aspects of starting and managing entrepreneurial ventures.

Students shall work under the supervision of a Faculty Mentor and, wherever applicable, Industry Experts or Entrepreneurs. The learning process will involve market surveys, feasibility studies, business model development, interaction with entrepreneurs and business organizations, financial planning, risk assessment, and preparation of entrepreneurial project proposals. Students are expected to demonstrate creativity, initiative, teamwork, discipline, ethical conduct, and active participation throughout the programme. The Entrepreneurship activity will help students develop managerial competence, decision-making ability, communication skills, leadership qualities, problem-solving aptitude, and practical understanding of business operations. At the completion of the programme, students shall submit a structured entrepreneurial project report or business plan highlighting objectives, methodology, feasibility, financial analysis, strategies, outcomes, and learning experiences.

Evaluation Process

The evaluation of the Entrepreneurship programme shall be continuous and comprehensive, focusing on both the entrepreneurial learning process and the final outcomes. Continuous assessment shall carry 30% weightage and will be based on participation, initiative, creativity, teamwork, interaction with mentors, progress of work, and periodic review presentations.

The entrepreneurial project report or business plan shall carry 30% weightage and will be evaluated on the basis of originality, feasibility, innovation, market relevance, analytical approach, financial planning, clarity, and overall quality of documentation.

The final presentation and viva-voce examination shall carry 40% weightage and will assess the student's understanding of the entrepreneurial project, innovative thinking, managerial and problem-solving ability, communication skills, leadership qualities, and overall practical business competence. The evaluation may be conducted jointly by internal and external examiners, along with feedback from entrepreneurs or industry experts, wherever applicable. Submission of original work, adherence to ethical standards, proper acknowledgment of sources, and plagiarism check shall be mandatory for final acceptance of the report or business plan.

Course Code: COME554G9	Start-up Proposal or Practice	Credit 4 (0-0-8) Full Marks 50
Core/ Elective/ Others	Elective	Any one from seven electives

Learning Process

The Start-up Proposal or Practice programme is designed to encourage M.Com students to develop entrepreneurial vision, innovation, and practical business management skills through the preparation and implementation of start-up ideas. The programme will provide students with opportunities to identify market needs, generate innovative business concepts, prepare start-up proposals, and understand the practical aspects of establishing and managing new business ventures.

Students shall work under the supervision of a Faculty Mentor and, wherever applicable, Industry Experts, Entrepreneurs, or Incubation Mentors. The learning process will involve idea generation, market survey, feasibility analysis, preparation of business models, financial planning, risk assessment, operational planning, and development of strategies for launching and sustaining a start-up venture. Students are expected to demonstrate creativity, initiative, leadership, teamwork, professional ethics, and active participation throughout the programme. The Start-up Proposal or Practice activity will help students develop entrepreneurial competency, analytical ability, communication skills, problem-solving aptitude, managerial capability, and practical understanding of business operations. At the completion of the programme, students shall submit a structured start-up proposal, business plan, or practice report highlighting objectives, methodology, innovation, feasibility, financial projections, implementation strategies, outcomes, and learning experiences.

Evaluation Process

The evaluation of the Start-up Proposal or Practice programme shall be continuous and comprehensive, focusing on both the entrepreneurial process and the final outcomes. Continuous assessment shall carry 30% weightage and will be based on participation, initiative, creativity, teamwork, interaction with mentors, progress of work, and periodic review presentations.

The start-up proposal, business plan, or practice report shall carry 30% weightage and will be evaluated on the basis of originality, feasibility, innovation, market relevance, financial viability, analytical approach, clarity, and overall quality of documentation.

The final presentation and viva-voce examination shall carry 40% weightage and will assess the student's understanding of the start-up idea, entrepreneurial and managerial ability, innovative thinking, problem-solving approach, communication skills, leadership qualities, and overall practical business competence. The evaluation may be conducted jointly by internal and external examiners, along with feedback from entrepreneurs, incubation experts, or industry professionals, wherever applicable. Submission of original work, adherence to ethical standards, proper acknowledgment of sources, and plagiarism check shall be mandatory for final acceptance of the proposal or report.

<table>
<tr><td>Course Code: COMO555A0</td><td>Intellectual Property Rights</td><td>Credit 2(1-1-0)
Full Marks 20</td></tr>
<tr><td>Core/ Elective/ Others</td><td>Others</td><td>Any one from two others</td></tr>
<tr><td colspan="3">Course Objectives:
Course Objectives:
The main objectives of this course are:
1. To familiarize students with the fundamental principles, evolution, and significance of Intellectual Property Rights (IPR) in fostering innovation and protecting creative works.
2. To develop an understanding of different forms of IPR—patents, copyrights, trademarks, industrial designs, geographical indications, and trade secrets—and their application in research and business contexts.
3. To promote ethical and responsible use of intellectual property by integrating IPR awareness into research, academic writing, and entrepreneurial practices.</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of this course, students will be able to:
CO1: Understand the fundamental concepts, types, and importance of Intellectual Property Rights (IPR) in research, innovation, and entrepreneurship.
CO2: Apply IPR knowledge in practical scenarios, including patent searches, copyright issues, and ethical considerations in academic and start-up environments.</td></tr>
</table>

<table>
<tr><td colspan="2">Syllabus</td></tr>
<tr><td>Course content</td><td>Number of Lectures</td></tr>
<tr><td colspan="2">Unit-I</td></tr>
<tr><td>1. Introduction: Definition, scope, and importance of IPR, Historical perspective and evolution of IPR, Role of IPR in knowledge economy and innovation, International framework: WIPO, TRIPS agreement.</td><td>4</td></tr>
<tr><td>2. Patents: Definition, features, patentable inventions, process of patent filing in India. Copyrights: Basics, protection, duration, fair use. Trademarks: Definition, types, and importance for businesses. Industrial Designs: Concepts and protection. Geographical Indications (GIs): Examples and relevance in India. Trade Secrets and Emerging Areas (software, digital rights).</td><td>8</td></tr>
<tr><td>3. IPR in research and academia: Plagiarism, ethics, and authorship rights. Case studies of Indian IPR success stories (e.g., basmati rice, turmeric, pharmaceuticals). IPR and entrepreneurship/startups. National IPR Policy of India. Introduction to online resources and databases for patents and copyrights.</td><td>8</td></tr>
<tr><td>Total Lecture</td><td>20</td></tr>
<tr><td>Suggested Readings:
1. Ganguli, P. (2001). Intellectual Property Rights: Unleashing the Knowledge Economy. McGraw Hill.
2. Pandey, N., &Dharni, K. (2014). Intellectual Property Rights. PHI Learning.</td><td></td></tr>
</table>

3.WIPO (2020). *Understanding Industrial Property.* World Intellectual Property Organization. 4. Cornish, W., Llewelyn, D., &Aplin, T. (2019). *Intellectual Property: Patents, Copyright, Trade Marks and Allied Rights.* Sweet & Maxwell. 5. National IPR Policy 2016, Government of India.	
Assessment • Internal Assessment (Assignments, Class Test) – 5 Marks • End Semester Exam – 20 Marks	

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	M	M
CO2	H	H	H	H	H	M	M	H	H	M	M	M

Course Code: COMO556B0/COMO556B9	**SKILL ENHANCEMENT COURSE**	**Credit 2(1-1-0) Full Marks 25**
Core/ Elective/ Others	**Others**	**Any one from two others**
Course Objective: 1. To provide conceptual understanding of financial modeling, banking operations, investment management, and tax planning. 2. To bridge the gap between theoretical knowledge and practical corporate requirements in the financial domain. 3. To develop analytical skills for evaluating financial decisions and investment opportunities. 4. To familiarize students with current industry practices and frameworks in banking and financial services.		
Course Outcomes: **CO1-**Students will be able to explain key concepts and principles of financial modeling, banking operations, and tax planning. **CO2-**Students will be able to analyze financial data and investment alternatives using theoretical tools and techniques. **CO3**-Students will be able to interpret real-world financial scenarios in the context of corporate requirements. **CO4**- Students will demonstrate conceptual clarity and decision-making ability in finance-related problem situations.		
Course content		
Popular options include financial modelling, banking operations, investment or portfolio management, and tax planning. These courses are often integrated into the curriculum to bridge the gap between theoretical knowledge and corporate requirements.		
Assessment ii) Internal assessment – 5 Marks		

iii) Term-end examination -20 Marks

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	M	M
CO2	H	H	H	H	H	M	M	H	H	M	M	M
CO3	H	H	H	H	H	M	M	H	H	M	M	M
CO4	H	H	H	H	H	M	M	H	H	M	M	M

Course Code: COMO556NC	Industrial Tour-2	Non-credit
Core/ Elective/ Others	Others	

Course Objectives:

1. To provide practical exposure to industrial and business operations.
2. To bridge the gap between theoretical learning and real-world practices.
3. To develop observational, analytical, and communication skills among students.
4. To enhance understanding of organizational structure, management practices, and industrial environment.

Course Outcomes: After completion of the Industrial Tour, students will be able to:

CO1- Understand practical aspects of industrial and business operations.

CO2- Relate theoretical concepts with real-life organizational practices.

CO3- Develop professional interaction, teamwork, and observational skills.

CO4- Prepare and present reports based on field observations and learning experiences.

Place of Tour

The Industrial Tour may include visits to industries, manufacturing units, banks, financial institutions, stock exchanges, MSMEs, corporate offices, start-up hubs, export houses, cooperatives, or other business and commercial organizations relevant to the programme. The place of tour shall be selected by the Department considering academic relevance, learning opportunities, accessibility, and safety of students. The students shall prepare and submit a brief report highlighting observations, learning experiences, and practical insights gained during the tour.

The Industrial Tour is a non-credit based experiential learning activity designed to provide students with practical exposure to industrial, business, financial, and organizational operations beyond the classroom environment. The programme enables students to observe real-life managerial practices, production processes, technological applications, and organizational functioning through visits to industries, business establishments, financial institutions, or commercial centres.

CO- PO-PSO Mapping (High/Medium/Low)

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H	M	M	H	H	M	M	M
CO2	H	H	H	H	H	M	M	H	H	M	M	M
CO3	H	H	H	H	H	M	L	H	H	L	M	M
CO4	H	H	H	H	H	M	M	H	H	M	M	M