Course: MBA **Semester:** 1

Prerequisite: Proficiency in English language and familiarity with fundamental concepts of functional English grammar.

Rationale : This course builds professional communication and employability skills, bridging academic learning with workplace expectations.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	Internal Marks			Marks EYE		
					T	CE	P	T	P	
1	-	2	-	2	40	-	20	60	30	150

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Self-Introduction – SWOT & SOAR, Body Language and Professionalism**Purpose of Self-Introduction (Academic vs Professional) Structure of an Effective Self-Introduction Understanding SWOT & SOAR (Concept and Use) Professional Appearance and Grooming Basics of Positive Body Language	10	1
2	**Sentence correction, One-word substitution, Para jumbles, Cloze Passages, Vocabulary-Synonyms, Antonyms**Common Grammar Rules for Sentence Correction Parts of Speech & Usage Logical Flow in Paragraphs Contextual Vocabulary Learning Synonyms & Antonyms – Word Relationships	10	2
3	**Writing Skills: Paragraph Writing, Letter Writing - Formal, Email Writing**Paragraph Writing – Structure & Types Letter & Email Writing – Formal Formats & Do's/Don'ts	10	2
4	**Reading Comprehension (Level of Difficulty - Intermediate) – Tips and Practice**Types of Reading (Skimming, Scanning, Intensive) Identifying Main Idea & Supporting Details Inference and Vocabulary from Context Time Management in Reading Tests	10	1
5	**Extempore**Meaning and Importance of Extempore Structure of a Short Speech Handling Stage Fear Time Management Techniques	10	1
6	**Goal Setting**Meaning and Importance of Goals Short-term vs Long-term Goals SMARTER Goal Concept Personal vs Professional Goals	10	1
7	**Team Building and Convincing Skills**Meaning of Teamwork Roles in a Team Qualities of a Good Team Member Basics of Persuasion & Convincing	10	1

	Ethical Convincing vs Manipulation		
8	**Negotiation Skills**Meaning and Importance of Negotiation Types of Negotiation Win-Win vs Win-Lose Approach Negotiation Stages Communication in Negotiation	**10**	**2**
9	**Presentation Skills - Do's and Don'ts - Making effective Presentations**Purpose of Presentations Structure: Introduction–Body Conclusion Do’s and Don’ts of Slides Common Presentation Mistakes Visual Aids & Audience Engagement	**10**	**2**
10	**Debate**Format of a Debate Rules and Roles (Proposition/Opposition) Argument Building & Rebuttal Logical Reasoning in Debate	**10**	**2**
	Total	**100**	**15**

Suggested Distribution Of Theory Marks Using Bloom's Taxonomy

Level	Remembrance	Understanding	Analyze	Evaluate
Weightage	10	15	55	20

Reference Books

1.	**Business Communication Today**
2.	**Objective General English. S. Chand,** By Aggarwal, R. S.
3.	**English Grammar in Use** By Murphy, Raymond | Cambridge University Press, Pub. Year 2019
4.	**English Grammar in Use** By Raymond Murphy
5.	**Soft Skills: Key to Success in Workplace and Life.** By Meenakshi Raman
6.	**Basic Communication** By Poe & Fruchling | AITBS
7.	**The 7 Habits of Highly Effective People** By Stephen R. Covey | Free Press
8.	**Personality Development and Soft Skills** By Barun K Mitra | Oxford, 2011
9.	**Communication Skills. Oxford University Press, 2017.** By Raman, Meenakshi, and Sangeeta Sharma.
10.	**Basics of Business Communication** Cambridge University Press, | South Asian Edition

Course Outcomes	
At the end of this course Students Will be able to:	
1	Remember key concepts related to self-introduction, SWOT/SOAR analysis, body language, professionalism, and basic vocabulary including synonyms, antonyms, and one-word substitutions.
2	Understand sentence structure and contextual meaning by interpreting para-jumbles, cloze passages, vocabulary usage, and intermediate-level reading comprehension passages.
3	Analyse effective communication techniques through paragraph writing, formal letter writing, email drafting, extempore speaking, debates, and structured self introductions.
4	Analyse communication situations to enhance presentation effectiveness by identifying do’s and don’ts, evaluating body language, team dynamics, convincing strategies, and negotiation approaches
5	Evaluate personal communication performance by assessing goal-setting strategies, teamwork contributions, negotiation effectiveness, and overall professionalism for continuous improvement.

List of Practical	
1.	**Self-Introduction – SWOT & SOAR, Body Language and Professionalism** 60-second Self-Introduction Practice SWOT/SOAR Worksheet Activity Posture, Eye Contact & Hand Movement Drill Peer Feedback on Professional Presence
2.	**Sentence Correction, One-word substitution, Para jumbles, Cloze Passages, Vocabulary-Synonyms, Antonyms** Sentence Correction Worksheets One-word Substitution Quiz Para-jumble Rearrangement Game Cloze Passage Practice Sets Vocabulary Building through Word Games Daily Word Challenge Activity
3.	**Writing Skills: Paragraph Writing, Letter Writing - Formal, Email Writing** Write a Paragraph from a Given Topic Write a Leave/Application Letter Draft a Professional Email Identify Errors in paragraph, letter and email
4.	**Reading Comprehension (Level of Difficulty - Intermediate) – Tips and Pract** Timed Reading Comprehension Practice Question-type Analysis
5.	**Extempore** Pick-and-Speak Activity 1-minute Extempore Rounds
6.	**Goal Setting** Personal Goal-Setting Worksheet SMARTER Goal Conversion Activity
7.	**Team Building and Convincing Skills** Team Task Challenge Problem Solving Group Activity Convince the Group Exercise
8.	**Negotiation Skills** Role-play: Buyer–Seller Negotiation Win-Win vs Win-Lose Approach Salary Negotiation Simulation
9.	**Presentation Skills - Do's and Don'ts - Making effective Presentations** Presentation Skills – Slide Preparation & Tips Create a Short Presentation Individual Presentation
10.	**Debate** Classroom Debate Sessions

Course: M.Com **Semester:** 1

Prerequisite: Basic knowledge of Accounting

Rationale : To develop students' analytical capability to apply advanced costing, performance measurement, and accounting information systems for effective managerial decision-making in complex business environments

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	Internal Marks			External Marks		
					T	CE	P	T	P	
4	-	0	-	4	20	20	-	60	-	100

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Introduction to Management Accounting and Managerial Decision**Meaning, nature and scope of managerial decisions – Role of accounting information in managerial decision-making – Relationship between financial accounting, cost accounting and management accounting – Key managerial decisions supported by accounting data – Ethical use of accounting information – Relevant and irrelevant costs, opportunity cost, sunk cost, avoidable and differential costs – Qualitative vs quantitative factors in decisions – Cost behaviour: fixed, variable, semi-variable and step costs – Classification of costs for decision purposes: direct/indirect and controllable/uncontrollable.	25	15
2	**Accounting Decisions under Marginal Costing**Meaning and principles of marginal costing – Characteristics of marginal cost and contribution – Differential cost vs marginal cost – Cost–Volume–Profit (CVP) analysis and contribution approach – Break-even analysis and margin of safety – Pricing decisions under marginal costing – Make or Buy decisions – Accept or Reject special order decisions – Product mix and limiting factor decisions – Shutdown vs continue operations – Add or drop product line or division – Change in activity level decisions – Export pricing under marginal costing.	25	15
3	**Activity-Based Costing (ABC) and Strategic Cost Management**Concept, relevance and evolution of Activity-Based Costing – Limitations of traditional costing systems – Components of ABC: activities, cost pools, cost drivers and driver rates – Identification and classification of activities: unit-level, batch-level, product-level and facility-level – Procedure for implementing ABC – Calculation of cost using ABC – Strategic Cost Management: value chain analysis, strategic cost drivers, benchmarking, Cost of Quality (COQ), Total Quality Management (TQM), life cycle costing and target costing	25	15
4	**Responsibility Accounting & Performance Measurement**Meaning and objectives of responsibility accounting – Organizational design and types of responsibility centres – Performance evaluation techniques: ROI, Residual Income and EVA – Multi-dimensional performance measurement – Balanced Scorecard: financial, customer, internal process and learning & growth perspectives – Strategy maps and KPIs – Contemporary issues: environmental and sustainability accounting (conceptual), lean accounting and cost optimization frameworks.	25	15
	Total	**100**	**60**

Reference Books

1.	**Advanced Management Accounting** By Ravi Kishore | Taxman
2.	**A Textbook on Cost and Management Accounting** By M. N. Arora | Vikas Publication | 10th Edition
3.	**Accounting for Management** By Bhattacharya S.K. and John Dearden | Vani Educational Books, Bombay.

Course Outcome
After Learning the Course the students shall be able to:
1. Differentiate relevant and irrelevant costs and utilize cost behavior analysis for informed managerial decisions. 2. Perform CVP analysis and execute marginal-costing-based decisions such as make-or-buy, product mix, shutdown, and pricing. 3. Design and compute an Activity-Based Costing system and apply SCM tools such as benchmarking, COQ, and target costing. 4. Assess divisional performance using ROI, RI, EVA, and develop balanced scorecards aligned with organizational strategy.

Course: M.Com **Semester:** 1

Prerequisite: Basic understanding of key concepts such as business organizations, management principles, economic systems, and marketing.

Rationale : Providing students with the necessary insights to navigate the complexities of the global business landscape.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
					Internal Marks			External Marks		
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Introduction to International Business EnvironmentThe International Business** What is International Business and Its Evolution, Nature and Scope of International Business, Meaning of International Business Environment, Significance/Importance of International Business, Features of International Business Environment **International Business Environment** A System Approach, Business Environment and Strategic Decisions in International Business, The Factors affecting International Business/ The Environment of International Business	25	15
2	**The International Investment**Types of Foreign Investment, Significance of foreign Investment, Limitations and Dangers of foreign Capital, Factor affecting International Investment, Growth of FDI, Directional Trend, Sectoral Trend, Cross boarder M & As, Foreign Investment in India, Foreign Investment by Indian Companies.	25	15
3	**Multinational Corporation**Introduction of MNCs, Meaning and Definition of MNCs, Organizational Model, Dominance of MNCs, International Trade and MNCs, Merits and Demerits of MNCs, Perspective of MNCs, Code of Conduct, Multinational in India, The Transfer of Technology Levels/Channels of Technology flow, Methods of Technology Transfer, Issues in Transfer of Technology, Promotion and Regulation. **GATT/WTO and Global Liberalization** GATT, Uruguay Round, Salient Features of UR Agreement, GATS, TRIMS, TRIPS, Evaluation of the Uruguay Round, Evaluation of WTO, Doha Declaration, WTO and Developing Countries, WTO and India.	25	15
4	**Development and Regulation of Foreign Trade**Regulation of Foreign trade, Export promotion, Free Trade Area, Customs Union and Common Market, European Union (EU), North American Free Trade Agreement (NAFTA), SAARC. **Foreign Exchange Management Act:** Regulation of Foreign Exchange Transactions, Foreign Exchange Management Act, FERA and FEMA: A Comparison	25	15
	Total	**100**	**60**

Course Outcome

After Learning the Course the students shall be able to:

1. Demonstrate comprehensive knowledge of International Business.
2. Analyse and evaluate international investment pattern.
3. Evaluate the role and impact of Multinational Corporations.
4. Understand Global Trade Policies and Regulations.

Course: M.Com **Semester:** 1

Prerequisite: Students should possess a basic understanding of income tax concepts and fundamental knowledge of taxation.

Rationale : -

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
					Internal Marks			External Marks		
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Foundations of Tax Planning and Tax Management** Meaning and Nature of Tax Planning and Tax Management – Scope and Importance of Tax Planning – Distinction between Tax Planning, Tax Avoidance and Tax Evasion – Ethical Dimensions of Tax Planning – Residential Status and Incidence of Tax – Basis of Charge and Tax Liability – Computation of Total Income under various heads – Clubbing of Income – Deemed Income – Set-off and Carry-forward of Losses and their strategic application – Tax Administration in India – PAN, TAN, TDS/TCS Mechanisms – Assessment Procedures – Self-Assessment and Advance Tax – Role of Tax Authorities – Taxpayer Obligations and Compliance Requirements.	25	15
2	**Tax Planning for Individuals, HUFs and Investment-Based Planning** Tax Planning with Reference to Salary Income – Allowances, Perquisites, Retirement Benefits, Exemptions and Deductions – Old vs New Regime Selection – Tax Planning for House Property – Self-Occupied vs Let-Out, Interest Deduction, Co-Ownership Planning – Tax Planning for Hindu Undivided Families (HUF) – Formation and Taxability of HUF – Income Splitting and Asset Transfer Rules – Investment-Based Tax Planning – Planning under Chapter VI-A (Sections 80C to 80U) – Tax-efficient Instruments (PPF, NPS, ELSS, Insurance, Bonds) – Capital vs Revenue Receipts – Rebate and Relief Planning (Sections 87A, 89) – Exemptions under Section 10 for optimal tax benefit.	25	15
3	**Tax Planning for Business & Professional Income and Capital Gains** Meaning and Nature of Tax Planning for Business and Profession (Non-Corporate) – Permissible Deductions, Disallowances and Depreciation Planning – Accounting Methods and Their Tax Implications – Presumptive Taxation Schemes (Sections 44AD, 44ADA, 44AE) – Strategic Planning for Business Decisions (Capital Expenditure vs Revenue, Timing of Purchase/Sale, Inventory Valuation), Meaning and scope of "Income from Other Sources" – Tax planning for interest income, dividend income, casual income and gifts – Planning strategies to avoid clubbing of income – Selection of tax-efficient investment instruments	25	15
4	**Filing of E-Returns and Digital Tax Compliance** Meaning and Importance of E-Return Filing – Overview of e-filing system and mandatory requirements – Types of ITR Forms and selection criteria – Income Tax Portal Navigation – Registration, login, accessing pre-filled information, verifying AIS/TIS – Preparation for E-Return Filing – Compilation of income details, deductions, tax credits and documentation – Process of Filing an E-Return – Selecting the appropriate form, computing taxable income, uploading the return, and e-verification – Revised, Belated and Updated Returns – Basic rules, time limits and when to file – TDS/TCS Reconciliation – Checking Form 26AS and resolving mismatches – Faceless Assessment and Digital Notices – Responding to online communications and submitting information – Essential Recordkeeping – Retention of documents and digital storage for future reference.	25	15
	Total	**100**	**60**

Course Outcome
After Learning the Course the students shall be able to:
1. Describe fundamental principles of tax planning, tax management, tax liability computation, and compliance requirements. 2. Apply tax planning strategies to individual income, HUF taxation, exemptions, deductions, and investment decisions. 3. Analyze business, professional, and capital gains income to formulate legally compliant and efficient tax planning alternatives. 4. Evaluate e-filing processes, TDS/TCS reconciliation, and faceless assessment requirements for accurate digital tax compliance.

Course: M.Com **Semester:** 1

Prerequisite: Students should possess basic understanding of fundamental research concepts and general analytical reasoning skills.

Rationale : The subject enables learners to develop scientific inquiry skills by understanding research design, data collection, statistical analysis, and ethical reporting, thereby strengthening their ability to conduct rigorous academic and professional research for informed decision-making.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	Internal Marks			External Marks		
					T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Foundations of Research** Meaning and Nature of Research – Scope and Importance of Research – Types of Research: Fundamental, Applied, Exploratory, Descriptive and Analytical – Research Process and Stages – Identification and Formulation of Research Problem – Review of Literature: Sources, Methods and Synthesis – Development of Research Objectives and Hypotheses – Conceptual and Theoretical Frameworks.	25	15
2	**Research Design, Sampling and Measurement** Meaning and Components of Research Design – Exploratory, Descriptive and Causal Research Designs – Sampling Design: Population, Sampling Frame and Sample Size – Probability Sampling Techniques – Non-Probability Sampling Techniques – Measurement and Scaling Techniques: Nominal, Ordinal, Interval and Ratio – Reliability and Validity of Measurement Instruments – Questionnaire Design and Pilot Testing.	25	15
3	**Data Collection and Data Analysis** Sources of Primary and Secondary Data – Methods of Data Collection: Surveys, Interviews, Observations and Schedules – Qualitative Methods: Focus Groups, Content Analysis and Coding – Data Preparation: Editing, Coding, Classification and Tabulation – Descriptive Statistics – Hypothesis Testing – Correlation and Regression – Use of Statistical Software for Data Analysis – Interpretation of Statistical Results.	25	15
4	**Research Reporting, Ethics and Presentation** Meaning and Structure of Research Report – Writing Styles for Theses, Dissertations and Papers – Referencing and Citation Styles (APA/MLA/Chicago) – Plagiarism and Ethical Issues in Research – Data Integrity and Confidentiality – Presentation of Results using Tables, Charts and Visuals – Preparing Research Papers for Journals and Conferences – Peer Review and Evaluation of Research.	25	15
	Total	**100**	**60**

Course Outcome

After Learning the Course the students shall be able to:

1. Describe core concepts of research, including types, problem identification, literature review, and hypothesis formulation.
2. Apply appropriate research designs, sampling procedures, and measurement scales in empirical studies.
3. Analyze collected data using descriptive and inferential statistics and interpret results accurately.
4. Evaluate research reports and presentations by applying academic writing standards, referencing styles, and ethical guidelines.

Course: M.Com **Semester:** 1

Prerequisite: Basic Knowledge of Stock Market

Rationale : To provide learners with foundational knowledge and practical understanding of stock and commodity markets, enabling them to make informed trading decisions using analytical, regulatory, and risk management frameworks.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
					Internal Marks			External Marks		
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Introduction to Financial, Stock & Commodity Markets**Introduction to Financial, Stock & Commodity Markets Structure and role of financial markets – Primary and secondary markets – Role of Securities and Exchange Board of India (SEBI) in market regulation – Overview of stock exchanges including National Stock Exchange and Bombay Stock Exchange – Commodity exchanges such as Multi Commodity Exchange of India – Types of securities: equity, debt, derivatives, hybrids – Types of commodities: metals, energy, agriculture – Market participants: traders, hedgers, speculators, arbitrageurs – Trading ecosystem: brokers, depositories, clearing corporations – Market indices (Nifty, Sensex, commodity indices)	**25**	**15**
2	**Trading Mechanism and Market Operations**Trading Mechanism and Market Operations Order driven trading system – Market, limit, stop-loss, stop-limit, cover and bracket orders – Trading terminal structure: market watch, order book, trade book – Settlement cycle (T+1) and clearing operations – Margin system: initial margin, exposure margin, SPAN/VAR – Leverage and circuit filters – Basics of fundamental analysis – Basics of technical analysis including charts, patterns, support and resistance – Market indicators: volume, volatility, open interest; Practical: mock trading using demo platforms, placing different order types.	**25**	**15**
3	**Derivatives, Hedging & Commodity Market Strategies**Meaning and purpose of derivatives – Futures contracts: features, margining, settlement – Options fundamentals: call, put, premium concepts, intrinsic and time value – Commodity derivatives across metals, energy, and agricultural products – Hedging strategies: long hedge, short hedge, cross hedge – Speculation strategies – Arbitrage strategies: cash–futures arbitrage, intercommodity arbitrage – Derivatives pricing basics (cost-of carry concept) – Trading strategies: bull spreads, bear spreads, protective put, covered call, introductory straddle – MTM (mark-to-market) mechanism – Index futures and options; Practical: observing futures chains, basic hedging simulations, MTM calculations.	**25**	**15**
4	**Risk Management, Behavioral Finance & Ethical Trading**Types of risk: market, credit, liquidity, operational – Portfolio risk and diversification – Volatility and its influence on trading decisions – Risk management tools: stop-loss, position sizing, risk–reward ratio, exposure control – Behavioral biases: overconfidence, herd behavior, anchoring, loss aversion – Trading psychology and emotional discipline – Basics of algorithmic trading (conceptual overview) – Compliance and ethical requirements: insider trading regulations, fair disclosure norms – Importance of maintaining trading journals and performance logs; Practical: preparing a personal risk management plan and maintaining a trading journal.	**25**	**15**
	Total	**100**	**60**

Course Outcome
After Learning the Course the students shall be able to:
1. Describe core concepts of financial management and financial planning, including forecasting and estimation of financial needs. 2. Apply dividend models and firm valuation approaches to assess financial policy decisions. 3. Analyze investment decisions under risk and uncertainty using quantitative and strategic tools. 4. Evaluate the impact of financial innovations, ESG integration and risk-management frameworks on financial decision-making.

Course: MBA **Semester:** 2

Prerequisite: Knowledge of Professional Skills - I

Rationale : This course develops advanced communication and employability skills for effective professional performance and career readiness.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	Internal Marks			Marks EYE		
					T	CE	P	T	P	
1	-	2	-	2	40	-	20	60	30	150

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content **W** - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Picture Perception**Concept of Picture Perception and Interpretation Observation, Assumptions, and Logical Thinking Story Structure: Past–Present–Future	5	1
2	**LinkedIn Profiling and Resume Building – Difference between CV/Resume; Format, Heading and Application Procedure:**Difference between CV and Resume Resume Structure, Headings, and Content LinkedIn Profile Essentials, Key words and Professional Branding	15	2
3	**Writing Skills: Report, Memo & Proposal Writing**Purpose and Types of Reports, Memos, and Proposals Structure, Format, and Language Style Clarity, Objectivity, and Professional Tone	10	1
4	**Decision-Making & Problem Solving through Case Studies**Decision-Making Process and Models Problem Identification and Root Cause Analysis Ethical and Logical Decision-Making	5	1
5	**Reading Comprehension (Level of Difficulty - Advanced & Case Study based)**Advanced Reading Strategies (Inference, Evaluation) Understanding Case Study based Passages Critical Reading and Logical Reasoning	10	1
6	**Organizing Meetings - Agenda, Minutes of Meeting**Purpose and Types of Meetings Agenda Preparation and Meeting Roles Format and Language of Minutes of Meeting	10	1
7	**JAM Sessions**Concept and Purpose of JAM Content Structuring under Time Limit Fluency, Coherence, and Confidence	5	1
8	**Time Management and Stress Management**Importance of Time Management Prioritization Techniques (Urgent vs Important) Pomodoro technique and Eisenhower Matrix	10	1
9	**Group Discussions: Do’s and Don’ts - Practice Sessions:**Purpose and Types of Group Discussions Roles, Etiquette, and Evaluation Criteria	10	2

	Common Mistakes in GDs		
10	**Interview Skills – STAR Technique- Mock interview sessions:**Types of Interviews STAR Technique for answering behavioural questions	**20**	**4**
	Total	**100**	**15**

Suggested Distribution Of Theory Marks Using Bloom's Taxonomy

Level	Remembrance	Understanding	Application	Analyze	Evaluate
Weightage	15	15	35	15	20

Reference Books

1.	**The 7 Habits of Highly Effective People** By Stephen R. Covey | Simon & Schuster, Pub. Year 2020
2.	**Basic Business Communication** By Lesikar, Petit &Flately, Lesikar's | Tata McGraw Hill
3.	**Basic Communication** By Poe & Fruchling | AITBS
4.	**Personality Development and Soft Skills** By Barun K Mitra | Oxford, 2011
5.	**1. Sanjay Kumar, Pushp Lata, Communication Skills, Oxford University Press**

Course Outcomes

At the end of this course Students Will be able to:

1	Explain key formats, structures, and terminology related to professional documents and workplace communication.
2	Apply communication strategies, case analysis, and the STAR technique in group discussions, interviews, and professional situations.
3	Analyse professional documents, case studies, and workplace interactions to identify effectiveness and areas for improvement.
4	Assess personal and peer performance in mock interviews and documentation tasks, and group discussions using defined criteria.
5	Design and develop structured reports, memos, proposals, resumes, CVs, LinkedIn profiles, meeting agendas, and minutes of meetings demonstrating professional standards.

List of Practical

1.	**Picture Perception** Picture-based Story Writing ⍰ Group Discussion on Picture Interpretation
2.	**Writing Skills: Report, Memo & Proposal Writing** Writing a Short Report on a Given Case ⍰ Drafting Internal Memos for Workplace Scenarios ⍰ Preparing a Proposal
3.	**Decision-Making & Problem Solving through Case Studies** Case Study Analysis in Groups ⍰ Problem–Solution Presentation ⍰ Decision Justification Exercise
4.	**Reading Comprehension – Advanced & Case Based** Advanced RC Practice Sets ⍰ Case study based ⍰ Group Discussion on Case Conclusions
5.	**LinkedIn and Resume Building – Difference between CV/Resume; Format, Heading and Application Procedure** Resume Drafting Activity ⍰ LinkedIn Profile Creation/Optimization
6.	**Organising Meetings - Agenda, Minutes of Meeting** Agenda Drafting Exercise ⍰ Mock Meeting Role-play ⍰ Writing Minutes of Meeting
7.	**JAM Sessions** Individual JAM Speaking Rounds ⍰ Topic-based JAM Practice
8.	**Time Management and Stress Management** Time Log and Priority Planning Activity ⍰ Stress Management Techniques Practice ⍰ Group Discussion on Personal Challenges
9.	**Group Discussions: Do’s and Don’ts - Practice Sessions** Mock Group Discussion Sessions ⍰ Observation and Feedback Activity
10.	**Interview Skills – STAR Technique- Mock interview sessions** STAR-based Answer Framing ⍰ Mock Interview Sessions ⍰ Feedback and Improvement Discussion

Course: M.Com **Semester:** 2

Prerequisite: Students should possess basic knowledge of accounting principles, financial statements and introductory quantitative techniques.

Rationale : The subject strengthens learners' ability to make informed, analytical and strategically aligned financial decisions by integrating foundational financial management concepts with advanced tools for valuation, risk analysis and contemporary financial practices in a dynamic business environment.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
					Internal Marks			External Marks		
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Introduction to Financial Management and Financial Planning**Meaning, Nature and Scope of Financial Management – Objectives of financial management: profit maximization vs wealth maximization – Role of finance in organizational decision-making – Relationship of finance with accounting, economics and strategic management – Functions of a Finance Manager in modern organizations. Financial Planning – Meaning, importance and characteristics of sound financial planning – Steps in financial planning – Long-term and short-term financial plans – Factors influencing financial planning – Estimation of financial requirements – Pro forma financial statements and financial forecasting.	25	15
2	**Dividend Decision and Valuation of the Firm**Meaning and importance of dividend decision – Dividend relevance and irrelevance models (Walter, Gordon, MM) – Forms of dividends: cash dividends, stock dividends, share buyback – Determinants of dividend policy – Corporate dividend behaviour in emerging markets – Concept of firm valuation – Valuation using free cash flows, intrinsic value and earnings-based approaches – Impact of capital structure and dividend policy on firm value	25	15
3	**Capital Budgeting Under Risk and Uncertainty**Risk and uncertainty in investment decisions – Techniques of risk evaluation: sensitivity analysis, scenario analysis and break-even analysis – Probability-based evaluation and expected value approaches – Decision tree analysis for investment projects – Simulation techniques (conceptual) – Risk-adjusted discount rate and certainty-equivalent approaches – Real options analysis: meaning, types and strategic significance – Capital budgeting practices in dynamic and uncertain environments.	25	15
4	**Contemporary Issues in Financial ManagementFinancial Innovations and Technology** – Impact of FinTech on financial decision-making – Digital payments, blockchain applications, algorithmic lending – AI, automation and data analytics in financial planning, treasury management and forecasting. **Sustainable and Ethical Finance** – ESG (Environmental, Social and Governance) integration in financial decisions – Green finance, sustainable investing, climate-risk disclosures – Ethical financial practices and corporate responsibility in financial policy. **Risk Management in Modern Financial Systems** – Emerging financial risks: cyber risk, liquidity shocks, global volatility – Use of derivatives for hedging interest rate, currency and market risks – Enterprise Risk Management (ERM) frameworks.	25	15
	Total	**100**	**60**

Reference Books

1.	**"Financial Management: Theory and Practice"** By PRASANNA CHANDRA | 9th ed, Mc Graw Hill.
2.	**Financial Management** By I M Pandey | Vikas Publications
3.	**Financial Management** By Khan and Jain | Tata Mcgraw-Hill Education; Latest

Course: M.Com **Semester:** 2

Prerequisite: Students should possess basic understanding of fundamental management principles

Rationale : The subject enables learners to critically understand ethical principles, stakeholder responsibilities, and governance frameworks, thereby strengthening their ability to ensure accountability, transparency and ethically sound decision-making in modern organizations.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
					Internal Marks			External Marks		
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Foundations of Business Ethics**Meaning, nature and scope of business ethics – Importance of ethics in modern organizations – Moral philosophy and ethical theories (utilitarianism, deontology, virtue ethics, justice and fairness) – Ethical decision-making frameworks – Ethical issues in functional areas: marketing, finance, HR, operations – Corporate culture and ethical climate – Organizational value systems and ethical dilemmas – Ethics in global business environments.	25	15
2	**Ethical Practices in Business and Stakeholder Management**Ethical responsibilities of business towards stakeholders – Shareholders, employees, customers, suppliers, competitors and society – Corporate social responsibility (CSR): meaning, evolution and strategic importance – CSR provisions under the Ministry of Corporate Affairs (MCA) – Sustainability, triple bottom line and responsible business practices – Ethical leadership and role modelling – Whistleblowing, codes of conduct and ethical compliance mechanisms – Emerging issues: privacy, data ethics and digital responsibilities.	25	15
3	**Corporate Governance – Principles, Mechanisms and Frameworks**Meaning, nature and significance of corporate governance – Principles of governance: accountability, transparency, fairness and responsibility – Board structure and functions – Independent directors, board committees (audit, nomination and remuneration, CSR) – Corporate governance reforms in India – Role of Securities and Exchange Board of India (SEBI) in governance standards – Corporate governance under Companies Act – Shareholder rights and activism – Corporate governance models (Anglo-American, German, Japanese, Indian).	25	15
4	**Governance Failures, Ethics Audits and Contemporary Issues**Corporate governance failures: causes, indicators and lessons – Ethical lapses in corporations and their implications – Corporate fraud, financial misreporting and regulatory action – Ethics audit and governance audit: process, scope and significance – Risk management and governance in digital enterprises – ESG (Environmental, Social and Governance) reporting and integrated reporting – Global governance frameworks (OECD, UNGC) – Contemporary trends: sustainability governance, AI governance, investor stewardship, transparency norms and global compliance standards.	25	15
	Total	**100**	**60**

Reference Books

1.	**Business Ethics and Corporate Governance** By Murthy C.S.V. | HIMALAYA PUBLISHING | LATEST
2.	**“ Ethics and corporate social Responsibility: Why Giant Fall ,** By Ronald R. Sims | Author publisher
3.	**Corporate Governance: Principles, Policies, and Practices.** By Tricker, B. | Oxford University Press., Pub. Year 2015

Course: M.Com **Semester:** 2

Prerequisite: Students should possess basic knowledge of income tax concepts, financial management principles and fundamental accounting practices.

Rationale : The subject equips learners with the analytical ability to interpret corporate tax laws, design legally compliant tax-efficient strategies, and apply tax planning principles to complex managerial, operational and restructuring decisions in modern organizations.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	Internal Marks			External Marks		
					T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Introduction to Corporate Tax Planning and Tax Management**eaning and scope of corporate tax planning – Objectives and principles of tax planning – Distinction between tax planning, tax management, tax avoidance and tax evasion – Corporate tax structure in India – Relevant provisions of the Income Tax Act, 1961 – Role of Central Board of Direct Taxes (CBDT) – Residential status of companies and incidence of tax – Corporate tax computation basics – Minimum Alternate Tax (MAT) concept and applications – Tax planning vs tax compliance.	25	15
2	**Tax Planning for Corporate Managerial Decisions**Tax planning for capital structure decisions – Tax implications of financing choices (debt vs equity) – Leasing vs purchasing decisions – Tax planning in employee remuneration packages – Managerial decision-making and tax effects on make-or-buy, shutdown, replacement and expansion decisions.	25	15
3	**Tax Planning for Business Operations, Corporate Restructuring and Special Transactions**Tax planning for amalgamations, demergers and business reorganizations – Tax neutrality conditions and exemptions – Slump sale vs itemised sale – Carry-forward and set-off of losses in restructuring – Tax planning for mergers and acquisitions – Tax considerations in international transactions – Tax planning for export-oriented units, SEZ entities and infrastructure undertakings – Special provisions relating to charitable companies, co-operative societies and LLP taxation – Transfer pricing basics for corporates and role of Income Tax Department of India in cross-border assessments	25	15
4	**Tax Planning through Incentives, Compliance and Contemporary Issues**Tax incentives for corporates under Income Tax Act (sections 35, 80-IA, 80-IAB, 80-IB, 80-IC, etc.) – Tax planning through deductions, exemptions and rebates – Corporate tax compliance systems – E-filing, e-assessment and digital tax administration – Advance rulings and advance pricing agreements – Anti-avoidance rules (GAAR) – Dividend distribution tax vs new regime (dividend taxation in hands of shareholders) – Tax audit requirements – Impact of Goods and Services Tax (GST Council) on corporate operations – Contemporary issues: BEPS, global minimum tax, tax transparency, ESG-linked tax considerations.	25	15
	Total	**100**	**60**

Reference Books	
1.	**Corporate Tax Planning and Business Tax Procedures** By Dr. Vinod Singhania | Taxmann
2.	**Direct Taxes** By Girish Ahuja and Ravi Gupta
3.	**Direct Taxes** By Dr. Bhagawati Prasad
4.	**Corporate tax planning** By Gaur Puja Puri Rajeev | Kalyani Publishers

Course: M.Com **Semester:** 2

Prerequisite: Students should possess basic computer literacy and foundational understanding of research concepts.

Rationale : The subject equips learners with practical digital competencies required to manage, analyze and present research data effectively using modern computer applications, statistical tools and ethical digital research practices.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
					Internal Marks			External Marks		
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	T	CE	P	T	P	
3	-	2	-	4	20	20	20	60	30	150

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Introduction to Computer Applications in Research**Concept and importance of computer applications in modern research – Types of research and their computing requirements – Overview of computer hardware & software for research – Operating systems and file management for researchers – Basics of digital research workflow: documentation, referencing, data storage, version control – Use of word processors for thesis writing – Introduction to reference management tools (Mendeley, Zotero, EndNote).	25	15
2	**Data Handling, Processing and Statistical Analysis Software**Data types, data structures and data entry protocols – Spreadsheet applications (Excel/Google Sheets) for research data management – Functions, formulas, pivot tables and data cleaning techniques – Introduction to statistical software: SPSS / R / PSPP (conceptual) – Descriptive and inferential analyses using software (mean, median, correlation, regression, t-tests, ANOVA) – Data coding, transformation and preparation – Exporting and importing datasets across platforms.	25	15
3	**Research Tools for Qualitative & Quantitative Analysis**Use of software for quantitative analysis: Excel add-ins, SPSS (or equivalent) modules – Data visualization tools: charts, dashboards and advanced visuals – Introduction to qualitative analysis tools (NVivo/Atlas.ti) – Coding qualitative data, thematic analysis, text analysis – Questionnaire design using digital tools (Google Forms, Microsoft Forms, SurveyMonkey) – Online collaboration tools for research: shared drives, cloud platforms and project management tools.	25	15
4	**Digital Research Reporting, Presentation and Ethics**Use of MS Word for academic formatting (styles, TOC, citations) – Preparing research presentations using PowerPoint, Canva and visualization tools – Data visualization principles for research reports – Plagiarism detection tools (Turnitin/Urkund) and ethical use of digital resources – Data security, backup protocols and ethical data handling – Digital libraries, e-resources and search strategies (Google Scholar, JSTOR, PubMed, Shodhganga, INFLIBNET) – Research dissemination using online platforms, ORCID, ResearchGate and academic profiles.	25	15
	Total	**100**	**60**

Course: M.Com **Semester:** 2

Prerequisite: Students should possess basic knowledge of financial markets, investment concepts, and fundamental quantitative techniques.

Rationale : The subject develops analytical and decision-making competence by enabling learners to understand derivative instruments, apply pricing and hedging models, and evaluate risk-management frameworks essential for navigating complex and dynamic financial markets.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
					Internal Marks			External Marks		
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

SEE - Semester End Examination, **T** - Theory, **P** - Practical

Course Content

W - Weightage (%) , **T** - Teaching hours

Sr.	Topics	W	T
1	**Introduction to Derivatives and Derivative Markets**Meaning, nature and importance of derivatives – Evolution of derivatives markets – Types of derivatives: forwards, futures, options, swaps – Structure of derivative markets in India – Role of exchanges such as National Stock Exchange (NSE) and Bombay Stock Exchange (BSE) – Role of regulators including Securities and Exchange Board of India (SEBI) – Participants in derivative markets (hedgers, speculators, arbitrageurs) – Benefits and limitations of derivatives – Index derivatives and stock derivatives overview.	25	15
2	**Futures and Options – Concepts, Pricing and Strategies**Futures contracts: meaning, features, marking-to-market, margin requirements – Pricing of index and stock futures – Hedging with futures: long hedge, short hedge, cross hedge – Options: meaning, types and payoff structures – Option pricing fundamentals: intrinsic value, time value, put–call parity – Introduction to Binomial Model and Black–Scholes Model (conceptual) – Option strategies: protective put, covered call, straddle, strangle, spread strategies – Applications of futures and options in hedging and speculative positions.	25	15
3	**Swaps, Hybrid Derivatives and Risk Measurement Techniques**Meaning and structure of swaps – Interest rate swaps: fixed–floating arrangements, comparative advantage – Currency swaps and their applications – Credit derivatives: credit default swaps (CDS) (conceptual) – Hybrid and exotic derivatives overview – Risk management concepts: market risk, credit risk, operational risk, liquidity risk – Value at Risk (VaR): concept, methods (historical, variance–covariance and simulation overview) – Stress testing and scenario analysis – Use of derivatives in financial risk mitigation.	25	15
4	**Enterprise Risk Management and Contemporary Issues**Enterprise Risk Management (ERM) framework – Risk identification, assessment and mitigation – Corporate governance and risk oversight – Regulatory guidelines on risk management in India – Risk management policies and internal controls – Hedging commodity risk, foreign exchange risk and interest rate risk – Speculation vs hedging boundaries – Emerging issues: FinTech and digital-risk analytics, algorithmic trading, volatility modelling, global derivative market trends – Ethical issues in derivative trading and risk transparency.	25	15
	Total	**100**	**60**

Reference Books	
1.	**Derivatives and Risk Management** By Rajiv Srivastava | Oxford – Latest Edition
2.	**Financial Derivatives: Theory, Concepts and Problems** By S.L. Gupta
3.	**Derivatives Valuation and Risk Management** By David A. Dubofsky and Thomas W. Miler | Oxford, University Press
4.	**Options, Futures and other Derivatives** By John C Hull | Pearson – Latest Edition | Latest