


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
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 International Business Environment The 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
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 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 Risk and Insurance

Rationale : Risk must be well understood in order to control, manage any investment or insurance or any other financial product.

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 Talent Management Introduction, Meaning & Objectives, Role of Talent Management in building sustainable competitive advantage to a firm, Key Processes of Talent Management, Human Resource Planning, Recruitment, Selection, performance monitoring, Retention, Talent vs. knowledge people, Source of Talent, Consequences of Failure in Managing Talent, some suggestive tools for Managing Talent.	25	15
2	Talent Acquisition: Talent Acquisition: Job analysis-Method of collecting information, developing questionnaires, interviews, developing job description & job specification. Developing HR planning process (using MS Excel and quantitative tools Recruitment Process, Strategic Trends in Talent Acquisition, Talent acquisition management solutions; Preparing recruitment plan, E-recruitment (using various job portals), searching & downloading applicant profile by using job portals, selecting recruitment source, preparing recruitment budget, employer branding, formulating a recruitment strategy (specifically for Managerial/Executive jobs), Selection process, Use of assessment centres, selection errors & minimizing selection errors, Choosing the types of interviews	25	15
3	Elements of Talent Management The element of Talent Management-The resourcing strategy- Attraction and retention policies and programs –Talent Audit – Role Development – Talent relationship management – Performance management – Total reward - Learning and development - Career management Talent Management Strategy Building the talent pipeline; Employee engagement; Employee engagement strategies; Talent management to drive culture of excellence, Leadership development	25	15
4	Employee Retention: Comprehensive approach to Retaining employees, Managing Voluntary Turnover, dealing with Job Withdrawal, Strategic Compensation plan for Talent Engagement, Defining the Elements of Total Rewards, Integrated Rewards Philosophy, Designing Integrated Rewards, Sustainable Talent Management and Reward Model, Contemporary Talent Management Issues and challenges	25	15
Total		100	60

Reference Books

1.	Human Resource and Personnel Management By Aswathappa K. (1999) Mc Grow Hill, New Delhi.
2.	Human Resource Development By Jon M. Werner & Randy L. DeSimone, Cengage Learning
3.	Talent Management Handbook By Berger & Berger
4.	Strategic HRM By Tanuja Agrawala Oxford



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 & Flatley, 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
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 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 Management Financial 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



Parul[®]
University

Subject Syllabus

16020002DS01 - Advanced Financial Management

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
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 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 Meaning 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
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	Internal Marks			External Marks		
					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
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 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

**Course:** M.Com**Semester:** 2**Prerequisite:** Basic Knowledge of International Human Resource Management**Rationale :** To incubate knowledge and understanding of International HRM.**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 International HRM Introduction, Concept, Difference between Domestic and International Manager, Issues in HRM, International Business Strategies, Managing Culture Diversity: Introduction, Concept, Understanding culture, Cross Cultural Theory, Cross Cultural Difference in the Workplace, Cultural Sensitivity, Cross -Cultural Communication Process and Negotiations: Planning and Preparation Parmeter, Types and Strategies of Organizational Culture	25	15
2	International Business International Business and IHRM, International business Approaches, Globalization and Strategy, Competency Required for International Managers	25	15
3	International Recruitment, Selection, Training and Development International Labor market, Sources, Recruitment, Selection, Training, Types of Cross-Cultural Training, Multinational Performance Management, Developing International Staff and Multinational Team	25	15
4	Compensation and Benefits in International Firms International Compensation System, Objectives, Approaches and practice, Expatriation and Repatriation Process, Managing People in International Firms	25	15
Total		100	60

Reference Books

1.	International Human Resource Management By K. Aswathappa.& Sadhna Dash Tata Mcgraw-Hill Education Latest
2.	International Human Resource Management By Peter Dowling , Marion Festing, Allen D. Engle, SR Cengage Learning Publication
3.	International Human Resource Management – Text and Cases By P. L. Rao Excel Books
4.	International Human Resource Management By Peter Dowling and Denice Welch Cengage Learning