Post Graduate Curriculum Framework

With effect from the Academic Session 2026–27, the Master of Commerce programme in the Universities of Bihar shall be offered in accordance with the UGC Curriculum and Credit Framework for Postgraduate Programmes (PGCF) and the provisions of the National Education Policy (NEP), 2020 keeping in view the National Higher education Qualifications Framework (NHEQF).

The programme provides flexibility to students to pursue either a Two-Year Master's Degree Programme or a One-Year Master's Degree Programme for candidates who have completed a four-year undergraduate degree with the requisite credits and qualifications as prescribed by UGC.

The curriculum is designed under the Choice Based Credit System (CBCS) and comprises a combination of Core Courses (CCs), Discipline Specific Electives (DSEs), Generic Electives (GEs), Skill Enhancement Courses (SECs), Ability Enhancement Courses (AECs), and Value-Added Courses (VACs). The programme seeks to impart advanced theoretical knowledge, computational proficiency, research aptitude, and practical skills in Statistics and its applications.

Each academic year shall consist of two semesters. Students shall be required to successfully complete the prescribed combination of Core, Elective (Discipline/Generic/Open), Skill Enhancement, Ability Enhancement, and Value-Added Courses in each semester to fulfil the credit requirements of the programme.

The curriculum incorporates contemporary developments in Commerce, including (Entrepreneurship, Taxation, Financial Literacy/ Awareness, etc. The syllabus and reading materials shall be reviewed periodically to ensure alignment with emerging developments in academia, research, industry, and public policy.

Teaching-learning methodologies may include lectures, tutorials, seminars, laboratory sessions, statistical computing exercises, case studies, project work, field-based applications, and research assignments. Practical training shall provide hands-on experience in the use of statistical software packages, data analysis techniques, computational tools, and real-world problem-solving.

Assessment shall be conducted through a combination of continuous evaluation and end-semester examinations, including assignments, presentations, practical examinations, projects, viva-voce examinations, and written tests, as prescribed by the authorities concerned from time to time.

Students shall have the opportunity to choose elective and generic courses in accordance with their academic interests, subject to the availability of courses and institutional regulations, thereby promoting interdisciplinary learning and specialization within the broad domain of Commerce.

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COURSE OF STUDIES	
MASTER OF COMMERCE (M.Com.)	
Programme Level	Master of Commerce (M.Com.)
Subject / Discipline	Commerce
Faculty	Commerce
University	Universities of Bihar Established under the BSU AC 1976/PU Act 1976.
Duration	Two Years / Four Semesters
NHEQF Level	Level 6.5
Effective from	2026-27 onwards

A PART A - PROGRAMME OVERVIEW & OBJECTIVES

A.1 Graduate Attributes (GAs)

The M. Com. Programme aims to develop graduates who possesses advanced knowledge, professional competencies, ethical values and research capabilities in commerce and business. The key graduate attributes are:

GA 1: Advanced Commerce Knowledge

Demonstrate advanced and integrated knowledge of commerce, accounting, finance, taxation, management, banking, and international business for understanding contemporary business environments.

GA 2: Critical Thinking and Analytical Competence

Apply critical thinking, analytical reasoning, and evidence-based approaches to analyse complex business, financial, economic, and managerial issues.

GA 3: Research and Inquiry Orientation

Employ appropriate research methodologies, quantitative and qualitative techniques, and data analysis tools to investigate business problems and generate meaningful insights.

GA 4: Professional and Managerial Competence

Demonstrate professional, managerial, leadership, and decision-making capabilities required for effective functioning in organisations, institutions, and entrepreneurial ventures.

GA 5: Financial and Commercial Insight

Evaluate financial information, investment opportunities, taxation systems, banking operations, and market developments for sound commercial and financial decision-making.

GA 6: Digital and Technological Proficiency

Utilise contemporary digital technologies, financial technologies (FinTech), e-commerce platforms, data-driven applications, and emerging business tools in academic and professional contexts.

GA 7: Ethical Values, Governance and Sustainability

Demonstrate commitment to ethical business conduct, corporate governance, constitutional values, environmental sustainability, social responsibility, and responsible citizenship.

GA 8: Communication and Collaboration Skills

Communicate effectively with specialist and non-specialist audiences through oral, written, digital, and professional modes while working collaboratively in diverse environments.

GA 9: Global Perspective and Entrepreneurial Mindset

Evaluate global business developments and demonstrate entrepreneurial thinking, innovation, adaptability, and opportunity recognition in a dynamic economic environment.

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GA 10: Lifelong Learning and Professional Development

Engage in self-directed learning, commitment to continuous professional development, and lifelong knowledge enhancement to respond effectively to emerging business and technological changes.

A.2 Programme Outcomes (POs)

An M. Com. Graduate should be capable of pursuing carriers in teching, research, banking, finance, taxation, auditing, corporate management, entrepreneurship, public administration and higher studies; such as Ph.D., professional certification and competitive examinations where it is expected that upon successful completion of the Master of Commerce (M.Com.) Programme, students will be able to:

PO1: Advanced Commerce Knowledge

Demonstrate advanced knowledge of commerce, accounting, finance, taxation, management, banking, and international business in analysing contemporary business and economic issues.

PO2: Analytical and Critical Thinking

Analyse complex business, financial, and economic situations using logical reasoning, quantitative techniques, and evidence-based approaches to support effective decision-making.

PO3: Research Competency

Apply appropriate research methodologies, statistical tools, and analytical techniques to investigate business problems and generate meaningful academic and professional insights.

PO4: Managerial Decision-Making

Evaluate organisational strategies, managerial practices, and business policies to support effective planning, coordination, leadership, and control functions.

PO5: Financial and Commercial Decision-Making

Assess financial statements, taxation issues, investment opportunities, banking systems, and market developments for sound commercial and financial decision-making.

PO6: Digital and Technological Proficiency

Apply digital technologies, financial technologies (FinTech), e-commerce platforms, and data-driven tools in business analysis, communication, and decision-support activities.

PO7: Ethical, Social and Sustainable Business Practices

Understand national and global business environments & contribute to sustainable development, socially responsible and inclusive economic growth. Evaluate business decisions and organisational practices in the context of corporate governance, professional ethics, social responsibility, sustainability, and constitutional values.

PO8: Communication and Professional Effectiveness

Communicate business information, research findings, and professional opinions effectively through oral, written, digital, and presentation-based formats for diverse audiences.

PO9: Global and Entrepreneurial Perspective

Analyse global business environments, international trade developments, and emerging market opportunities while designing innovative and entrepreneurial solutions to business challenges.

PO10: Employability and Carrier Growth

Demonstrate competencies required for carriers in academia, research, industry, banking, finance, taxation, consultancy, entrepreneurship and public service.

PO11: Lifelong Learning and Professional Growth

Engage in self-directed learning, professional development, adaptability, and continuous knowledge enhancement to respond effectively to changing business environments and technological advancements.

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A.3 Programme Specific Outcomes (PSOs)

Upon successful completion of the Master of Commerce (M.Com.) Programme, students will be able to:

PSO1: Accounting, Taxation and Financial Management Competence

Apply advanced principles of accounting, taxation, financial management, and wealth management in analysing financial information and supporting organisational decision-making.

PSO2: Banking, Financial Markets and Investment Analysis

Assess banking systems, financial institutions, investment alternatives, and financial market developments to support informed investment and financing decisions.

PSO3: International Business and Strategic Management

Analyse international business environments, global trade policies, and strategic management issues for improving organisational competitiveness in domestic and global markets.

PSO4: Research, Data Analysis and Digital Business Applications

Conduct independent research using appropriate research methodologies, statistical techniques, digital technologies, and business analytics tools to address contemporary business problems.

PSO5: Taxation and Regulatory Compliance

Interpretate and apply direct and indirect tax laws, regulatory framework and compliance requirements relevant to business organisations.

PSO6: Strategic Business and Marketing Management

Analise business environment and formulate strategic decisions related to marketing, human resources, operations and organizational development.

PSO7: Local to Global business understanding

Assess the impact of regional, national and global economic developments on business organisations and contribute to inclusive and sustainable economic growth.

PSO8: Entrepreneurship and Innovation

Identify entrepreneurial opportunities, prepare business plan, develop innovative business models and contribute to start-up and enterprise development.

PSO9: Professional Ethics and Sustainable Business Practices

Implement ethical, socially responsible, sustainable, and technology-enabled business practices while demonstrating professional competence, leadership, and entrepreneurial orientation.

PSO10: Academic and Professional Competency

Develop competencies for higher education, research, teaching, consultancy, banking, finance, taxation, corporate management and public service careers.

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B | PART B - COURSE STRUCTURE (CBCS/NHEQF FRAMEWORK)

B.1 Semester-wise Course Structure

The following table presents the full four-semester course structure. Column headings: L = **Lectures per week**; T = Tutorials per week; P = Practicals per week; CC = Core Course; DSE = Discipline Specific Elective; GE/OE = Generic/Open Elective; SEC = Skill Enhancement Course; PROJ = Project/Dissertation.

S.No.	Paper Code	Title of the Course/Paper	L	T	P	Credits	Max. Marks	Type
		SEMESTER I						
1	MCOMM-CC101	Managerial Economics	3	1	0	4	100	CC
2	MCOMM-CC102	Business Research Methods	3	1	0	4	100	CC
3	MCOMM-CC103	Advanced Cost and Management Accounting	3	1	0	4	100	CC
4	MCOMM-CC104	Organisational Behaviour	3	1	0	4	100	CC
5	MCOMM-GE105/GE106	Generic Elective I: (One course to be chosen from the basket I)	3	1	0	4	100	GE
6		VAC/AEC/SEC	2	0	0	2	100	VAC/AEC/SEC
		Total - Semester I	17	5	**0**	**22**	**600**	
		SEMESTER II						
1	MCOMM-CC201	International Business Environment	3	1	0	4	100	CC
2	MCOMM-CC202	Advanced Statistical Analysis	3	1	0	4	100	CC
3	MCOMM-CC203	Strategic Management	3	1	0	4	100	CC
4	MCOMM-CC204	Corporate Governance and Business Ethics	3	1	0	4	100	CC
5	MCOMM-GE205/GE206	Generic Elective II: (One course to be chosen from the basket II)	3	1	0	4	100	GE
6		VAC/AEC/SEC	2	0	0	2	100	VAC/AEC/SEC
		Total - Semester II	**17**	**5**	**0**	**22**	**600**	

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Particulars	Semester	Course Code	Course Title
Basket I	I	MCOMM-GE105	Personal Finance and Investment Awareness
		MCOMM -GE106	Entrepreneurship and Start-up Management
Basket II	II	MCOMM -GE205	Indian Ethos and Leadership
		MCOMM -GE206	Agribusiness and Rural Marketing

C.1 PART C.1 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.1.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-CC101
Title of the Paper	Managerial Economics
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester I
Nature of Course	Core Course (CC)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.1.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

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C.1.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Analyse demand, production, cost, pricing, and market structures in contemporary business environments.
COB 2	Evaluate the impact of macroeconomic variables and government policies on business performance.
COB 3	Apply economic reasoning to solve organisational and market-related problems.
COB 4	Develop analytical competence for interpreting economic trends and business opportunities.

C.1.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain fundamental concepts and theories of managerial economics relevant to business decision-making.
CLO 2	Analyse demand, production, cost, and pricing decisions under different market conditions.
CLO 3	Evaluate the impact of macroeconomic variables and public policies on business organisations.
CLO 4	Apply economic tools and techniques to solve managerial and business problems.
CLO5	Assess contemporary economic developments and their implications for business strategy.

C.1.5 Syllabus - Unit-wise Breakdown

Course Name: MANAGERIAL ECONOMICS (MCOMM-CC101)		
Unit	**Content**	**Suggested Lectures hours**
I	**Introduction to Managerial Economics and Demand Analysis** • Meaning, Nature and Scope of Managerial Economics • Relationship with Economics, Management, Accounting and Statistics • Role of Managerial Economics in Decision-Making • Demand Function and Determinants of Demand • Law of Demand • Elasticity of Demand: Meaning, Types and Managerial Significance • Demand Forecasting: Meaning, Importance and Methods	10
II	**Production and Cost Analysis** • Production Function: Meaning and Types • Law of Variable Proportions • Returns to Scale • Isoquants and Isocost Curves • Economies and Diseconomies of Scale • Cost Concepts and Cost Classification	9

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	• Short-Run and Long-Run Cost Analysis • Cost-Output Relationship	
III	**Market Structure and Pricing Decisions** • Meaning and Classification of Markets • Perfect Competition • Monopoly • Monopolistic Competition • Oligopoly (Basic Concepts) • Price Determination under Different Market Structures • Price Discrimination: Meaning and Conditions • Factor Pricing: Wage, Rent, Interest and Profit (Overview)	9
IV	**National Income, Employment and Inflation** • National Income: Concepts and Measurement • Circular Flow of Income • Consumption and Investment Functions • Employment Theory: Classical and Keynesian Approaches • Inflation: Meaning, Types and Causes • Effects and Control of Inflation • Unemployment: Meaning and Types	9
V	**Business Cycles, Fiscal Policy and Monetary Policy** • Business Cycles: Meaning, Features and Phases • Economic Fluctuations and Business Decisions • Fiscal Policy: Objectives and Instruments • Monetary Policy: Objectives and Instruments • Role of RBI in Economic Management • Contemporary Economic Issues and Business Implications	8
	Tutorial Exercise: The learners would be asked to identify a real-world business decision situation relating to demand, cost, pricing, market structure or macroeconomic conditions. By using simple numerical examples, market observations, business news or secondary data, the learners would apply relevant economic concepts such as elasticity of demand, cost-output relationship, pricing decisions and policy impact, and prepare a short analytical note on managerial implications.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.1.6 Prescribed Textbooks

1. Salvatore, D., & Rastogi, S. K. Managerial Economics: Principles and Worldwide Applications. Oxford University Press.
2. Dwivedi, D. N. Managerial Economics. Vikas Publishing House.
3. Geethika, Ghosh, P., & Choudhury, P. R. Managerial Economics. McGraw Hill Education.
4. Mithani, D. M. Managerial Economics. Himalaya Publishing House.
5. Hirschey, M. Managerial Economics. Cengage Learning.

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C.1.7 Reference Books & Readings

6. Mankiw, N. G. Principles of Economics. Cengage Learning.
7. Samuelson, P. A., & Nordhaus, W. D. Economics. McGraw Hill.
8. Stiglitz, J. E., & Walsh, C. E. Economics. W. W. Norton.
9. Blanchard, O. Macroeconomics. Pearson Education.
10. Koutsoyiannis, A. Modern Microeconomics. Palgrave Macmillan.

C.1.8 Suggested E-Resources / Digital Repositories

11. NPTEL: Foundation Course in Managerial Economics
12. SWAYAM Portal - for courses on Managerial Economics, Microeconomics and Macroeconomics.
13. e-PG Pathshala: Commerce - for PG-level modules in commerce and economics.
14. RBI Database on Indian Economy - for monetary policy, inflation, banking and macroeconomic indicators.
15. Ministry of Statistics and Programme Implementation - for national income, price statistics and official economic data.
16. India Budget / Economic Survey - for fiscal policy, economic trends and policy analysis.
17. National Digital Library of India - for books, articles and learning resources.

C.1.9 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10×2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4×5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3×10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

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C.2 PART C.2 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.2.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-CC102
Title of the Paper	Business Research Methods
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester I
Nature of Course	Core Course (CC)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.2.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.2.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Understand the nature, scope, and significance of research in commerce and management.
COB 2	Develop competency in formulating research problems, objectives, hypotheses, and research designs.
COB 3	Apply appropriate methods of data collection, sampling, measurement, and analysis.
COB 4	Interpret research findings and prepare academic and professional research reports.
COB 5	Promote ethical and scientific approaches to business research and inquiry.

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C.2.4 Course Outcomes (Cos): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Formulate research problems, objectives, hypotheses, and appropriate research designs.
CLO 2	Apply suitable sampling techniques and data collection methods in business research.
CLO 3	Analyse quantitative and qualitative data using appropriate research tools and techniques.
CLO 4	Interpret research findings and draw meaningful conclusions for decision-making.
CLO5	Prepare research reports and academic documents following ethical research practices.

C.2.5 Syllabus - Unit-wise Breakdown

Course Name: BUSINESS RESEARCH METHODS (MCOMM-CC102)		
Unit	**Content**	**Suggested Lectures hours**
I	**Introduction to Business Research** • Meaning, Nature and Scope of Research • Objectives and Importance of Research • Types of Research: ○ Basic and Applied Research ○ Qualitative and Quantitative Research ○ Exploratory, Descriptive and Analytical Research • Research in Commerce and Management • Characteristics of Good Research	8
II	**Research Process and Research Design** • Research Process: Steps and Components • Identification and Formulation of Research Problem • Research Objectives and Research Questions • Hypothesis: Meaning, Types and Formulation • Review of Literature: Meaning, Sources and Importance • Research Design: ○ Exploratory ○ Descriptive • Experimental	9
III	**Data Collection, Measurement and Sampling** • Sources of Data: ○ Primary Data ○ Secondary Data • Methods of Data Collection: ○ Observation ○ Interview ○ Questionnaire ○ Schedule	10

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	• Measurement and Scaling:
	  ○ Validity & Reliability
	  ○ Nominal, Ordinal, Interval and Ratio Scales
	  ○ Likert Scale
	• Sampling:
	  ○ Concepts & Applications
	  ○ Population and Sample
	  ○ Probability Sampling
	  ○ Non-Probability Sampling
	• Sampling Errors and Non-Sampling Errors	

IV	**Data Analysis, Interpretation & Hypothesis Testing** • Editing, Coding and Classification of Data • Tabulation and Presentation of Data • Use of Tables, Charts and Graphs • Use of Statistical Tools & other Tools for Data Analysis • Time Series Analysis, Chi-Square Tests, SPSS	10

V	**Research Report Writing and Ethics**
	• Structure of Research Report
	• Research Proposal: Basic Components
	• Referencing and Citation (APA & MLA Style Basics)
	• Research Ethics:
	  ○ Plagiarism
	  ○ Academic Integrity
	  ○ Confidentiality
	  ○ Informed Consent
	• Use of Digital Resources, E-Journals and Databases including AI Applications
	• Preparation of Project Report, Internship Report and Dissertation
		8

	Practical Exercise: The learners would be asked to identify a real-world research problem in commerce or management and formulate suitable research objectives, research questions and hypotheses. They would prepare a simple questionnaire or schedule, select an appropriate sampling method, collect limited primary or secondary data, analyse the data using basic statistical tools, interpret the findings and submit a brief research report.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.2.6 Prescribed Textbooks

1. Kothari, C. R., & Garg, G. Research Methodology: Methods and Techniques. New Age International Publishers.
2. Cooper, D. R., & Schindler, P. S. Business Research Methods. McGraw-Hill Education.
3. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. Business Research Methods. Cengage Learning.
4. Krishnaswamy, O. R., Sivakumar, M., & Mathirajan, M. Research Methodology in Social Sciences. Himalaya Publishing House.
5. Saravanavel, P. Research Methodology. Kitab Mahal.

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C.2.7 Reference Books & Readings

6. Creswell, J. W., & Creswell, J. D. Research Design: Qualitative, Quantitative and Mixed Methods Approaches. Sage Publications.
7. Bryman, A., Bell, E., & Harley, B. Business Research Methods. Oxford University Press.
8. Neuman, W. L. Social Research Methods: Qualitative and Quantitative Approaches. Pearson.
9. Kerlinger, F. N., & Lee, H. B. Foundations of Behavioural Research. Cengage Learning.
10. Sekaran, U., & Bougie, R. Research Methods for Business. Wiley India.

C.2.8 Suggested E-Resources / Digital Repositories

11. NPTEL: Research Methodology
12. NPTEL: Marketing Research and Analysis
13. SWAYAM Portal - for courses on research methodology, academic writing and data analysis.
14. e-PG Pathshala - for modules on research methodology and social science research.
15. Shodhganga - for Ph.D. theses and research reference.
16. Shodhgangotri - for approved research synopses.
17. Google Scholar - for academic articles and citations.
18. Directory of Open Access Journals - for open-access research journals.

C.2.9 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

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C.3 PART C.3 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.3.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-CC103
Title of the Paper	Advanced Cost and Management Accounting
Programme / Subject	Master of Commerce (M.Com.)
Semester	Semester I
Nature of Course	Core Course (CC)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.3.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.3.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Examine advanced concepts and techniques of cost and management accounting.
COB 2	Analyse cost information for planning, control, and managerial decision-making.
COB 3	Apply budgeting, standard costing, variance analysis, and performance evaluation techniques.
COB 4	Evaluate alternative managerial decisions using relevant accounting information.
COB 5	Develop competence in the use of accounting tools for improving organisational efficiency and effectiveness.

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C.3.4 Course Outcomes (Cos): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain advanced concepts and techniques of cost and management accounting.
CLO 2	Analyse cost behaviour and cost information for managerial planning and control.
CLO 3	Apply budgeting, standard costing, and variance analysis techniques in 14rganizational contexts.
CLO 4	Evaluate alternative managerial decisions using relevant accounting information.
CLO5	Assess 14rganizational performance through management accounting and performance measurement tools.

C.3.5 Syllabus - Unit-wise Breakdown

Course Name: ADVANCED COST AND MANAGEMENT ACCOUNTING (MCOMM-CC103)		
Unit	**Content**	**Suggested Lectures hours**
I	**Introduction to Cost and Management Accounting** • Cost Concepts & Classification- Cost Management System • Activity Based Costing (ABC)- Concepts & Uses, Activity Based Management (ABM), Activity Based Budgeting, Capacity Utilisation • Management Accounting- Its Role in Decision Making, Role of Management Accountant, Traditional vs ABC • Cost Control and Cost Reduction • Cost Management: Meaning and Importance • Basic Introduction to Strategic Cost Management	8

II	**Budgeting and Budgetary Control**
	• Meaning, Concepts and Objectives of Budget, Budgeting & Budgetary Control their Advantages and Limitations
	• Preparation of different types of Functional Budgets in Business & their uses:
	  ○ Sales Budget
	  ○ Production Budget
	  ○ Purchase Budget
	  ○ Cash Budget
	• Fixed Budget and Flexible Budget
	• Zero-Based Budgeting: Basic Concept
	• Performance Budgeting: Basic Concept
	• Uses of Responsibility Accounting in Business
		9

III	**Standard Costing and Variance Analysis** • Meaning & Concepts of Standard Costing • Difference between Budgetary Control and Standard Costing • Advantages and Limitations of Standard Costing • Meaning of Variance and Variance Analysis and their Managerial uses & Applications in Business • Material Cost Variance	10

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	• Labour Cost Variance • Overhead Variance • Sales Variance: Basic Concept & its uses • Interpretation of Variances for Cost Control	

IV	**Marginal Costing and Decision-Making**
	• Meaning & Concepts of Marginal Costing and Absorption Costing
	• Difference between Marginal Costing and Absorption Costing & Preparation of Income Statement under Marginal Costing and Absorption Costing
	• Cost-Volume-Profit Analysis
	• Contribution, Profit-Volume Ratio and Break-Even Point
	• Margin of Safety and Angle of Incidence
	• Application of Marginal Costing in Decision-Making:
	  ○ Make or Buy Decision
	  ○ Accept or Reject Special Order
	  ○ Product Mix Decision
	  ○ Discontinuation of Product
	  ○ Shut Down or Continue Decision
	• Limiting Factor: Basic Concept
		10

V	**Contemporary Cost Management and Performance Analysis** • Activity-Based Costing: Need, Basic Process & Managerial Uses • Activity-Based Management in Business • Target Costing: Meaning and Importance • Life Cycle Costing: Basic Concept • Kaizen Costing: Meaning and Application • Total Quality Management and Cost of Quality • Value Chain Analysis: Basic Concept • Use of Spreadsheet in Cost and Management Accounting • Introduction to ERP and its Role in Managerial Decision-Making	8
	Tutorial Exercise: The learners would be asked to solve applied business situations involving budgeting, standard costing, variance analysis, marginal costing and managerial decision-making. By using simple case problems or spreadsheet-based exercises, the learners would prepare budgets, compute variances, analyse cost-volume-profit relationships, evaluate alternative decisions and present a short decision note from a management accounting perspective.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.3.6 Prescribed Textbooks

1. Arora, M. N. Management Accounting. Himalaya Publishing House.
2. Khan, M. Y., & Jain, P. K. Management Accounting: Text, Problems and Cases. McGraw Hill Education.
3. Maheshwari, S. N., & Mittal, S. N. Management Accounting: Principles and Practice. Mahavir Publications.
4. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. Introduction to Management Accounting. Pearson.
5. Goel, R. Management Accounting. International Book House.

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C.3.7 Reference Books & Readings

6. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. Management Accounting: Information for Decision-Making and Strategy Execution. Pearson Education.
7. Hilton, R. W., & Platt, D. E. Managerial Accounting: Creating Value in a Global Business Environment. McGraw Hill.
8. Blocher, E. J., Juras, P., & Smith, S. Cost Management: A Strategic Emphasis. McGraw Hill Education.
9. Hansen, D. R., Mowen, M. M., & Heitger, D. L. Cost Management: Accounting and Control. Cengage Learning.
10. Lal, J. Strategic Cost Management. Himalaya Publishing House.
11. Shank, J. K., & Govindarajan, V. Strategic Cost Management. Free Press.
12. ICAI Study Material. Cost and Management Accounting. Institute of Chartered Accountants of India.

C.3.8 Suggested E-Resources / Digital Repositories

13. NPTEL: Management Accounting
14. SWAYAM Portal - for accounting and management courses.
15. e-PG Pathshala: Commerce - for PG-level commerce modules.
16. ICAI Board of Studies Knowledge Portal - for accounting and cost accounting study material.
17. ICMAI Student Resources - for cost and management accounting material.
18. Ministry of Corporate Affairs - for company filings and corporate information.
19. BSE Corporate Announcements - for company reports and disclosures.
20. National Digital Library of India - for accounting books and academic resources.

C.3.9 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

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C.4 PART C.4 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.4.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-CC104
Title of the Paper	Organisational Behaviour
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester I
Nature of Course	Core Course (CC)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.4.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.4.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Examine individual, group, and organisational behaviour in contemporary workplaces.
COB 2	Analyse factors influencing motivation, leadership, communication, and team effectiveness.
COB 3	Evaluate organisational culture, conflict, power, and change management processes.
COB 4	Apply behavioural concepts to improve organisational performance and employee effectiveness.
COB 5	Develop interpersonal, leadership, and managerial competencies for professional environments.

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C.4.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain individual and group behaviour within organisational settings.
CLO 2	Analyse the influence of motivation, perception, personality, and leadership on organisational effectiveness.
CLO 3	Evaluate organisational culture, communication processes, and conflict management practices.
CLO 4	Apply behavioural theories to improve teamwork and organisational performance.
CLO5	Assess organisational change initiatives and leadership approaches in dynamic environments.

C.4.5 Syllabus - Unit-wise Breakdown

Course Name: ORGANISATIONAL BEHAVIOUR (MCOMM-CC104)		
Unit	**Content**	**Suggested Lectures hours**
I	**Introduction to Organisational Behaviour** • Meaning, Nature and Scope of Organisational Behaviour • Importance of OB in Management • Disciplines Contributing to OB • Models of Organisational Behaviour • Challenges and Opportunities in OB • Workforce Diversity and Inclusion • Work-from-Home and Hybrid Work Culture • OB in Indian Organisational Context	8

II	**Individual Behaviour**
	• Foundations of Individual Behaviour
	• Personality: Meaning, Determinants and Major Traits
	• Big Five Personality Traits: Basic Understanding
	• Perception: Meaning, Process and Factors Affecting Perception
	• Learning: Meaning and Theories
	  ○ Classical Conditioning
	  ○ Operant Conditioning
	  ○ Social Learning
	• Attitude: Meaning, Components and Formation
	• Values and Work Ethics
		9

III	**Motivation, Emotions and Job Satisfaction** • Motivation: Meaning, Nature and Importance • Maslow's Need Hierarchy Theory • Herzberg's Two-Factor Theory • McClelland's Need Theory • Vroom's Expectancy Theory: Basic Concept • Equity Theory and Goal-Setting Theory: Basic Concept • Job Satisfaction: Meaning and Determinants	9

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	• Employee Engagement • Emotional Intelligence at Workplace • Stress: Meaning, Causes and Coping Strategies	
IV	**Group Behaviour, Communication and Conflict** • Meaning and Types of Groups • Stages of Group Development • Group Norms, Roles and Cohesiveness • Team Building and Team Effectiveness • Group Decision-Making • Communication: Meaning, Process and Barriers • Organisational Communication Networks • Conflict: Meaning, Types and Causes • Conflict Resolution Strategies • Power and Politics in Organisations: Basic Concept	10
V	**Leadership, Organisational Culture and Change** • Leadership: Meaning, Nature and Importance • Leadership Styles • Trait Theory and Behavioural Theories of Leadership • Transformational and Transactional Leadership • Ethical Leadership • Indian Perspectives on Leadership and Work Values • Organisational Culture: Meaning, Elements and Types • Organisational Change: Meaning, Process and Resistance to Change • Organisational Development: Basic Concept • Creating a Learning Organisation	9
	Tutorial Exercise: The learners would be asked to analyse organisational situations relating to personality, perception, motivation, leadership, communication, group behaviour, conflict and organisational change. Through case discussion, role play, workplace observation or a small survey, the learners would apply behavioural concepts to practical organisational problems and prepare a short case analysis or group presentation.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.4.6 Prescribed Textbooks

1. Robbins, S. P., Judge, T. A., & Vohra, N. Organisational Behaviour. Pearson Education.
2. Luthans, F. Organisational Behaviour: An Evidence-Based Approach. McGraw Hill Education.
3. Aswathappa, K. Organisational Behaviour. Himalaya Publishing House.
4. Pareek, U., & Rao, T. V. Organisational Behaviour. Oxford University Press.
5. Dwivedi, R. S. Human Relations and Organisational Behaviour. Macmillan India.

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C.4.7 Reference Books & Readings

6. Newstrom, J. W., & Davis, K. Organisational Behaviour: Human Behaviour at Work. McGraw Hill.
7. McShane, S. L., & Von Glinow, M. A. Organisational Behaviour. McGraw Hill.
8. Yukl, G. Leadership in Organisations. Pearson.
9. Greenberg, J., & Baron, R. A. Behaviour in Organisations. Pearson Education.
10. Sharma, S. Management in the Gita. Rupa Publications.
11. Goleman, D. Emotional Intelligence. Bantam Books.
12. ICSI / ICAI Study Material on organisational behaviour, leadership and business ethics for applied case discussions.

C.4.8 Suggested E-Resources / Digital Repositories

13. NPTEL: Organisational Behaviour
14. NPTEL: Organizational Behaviour - Individual Dynamics in Organization
15. NPTEL: Leadership and Team Effectiveness
16. SWAYAM Portal - for courses on OB, HRM and leadership.
17. e-PG Pathshala - for management and HRM modules.
18. International Labour Organization - for workplace, employment and labour-related resources.
19. World Bank Data - for employment and development indicators.
20. Shodhganga - for theses on organisational behaviour and HRM.

C.4.9 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

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C.5 PART C.5 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.5.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-GE105
Title of the Paper	Personal Finance and Investment Awareness
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester I
Nature of Course	General Elective Course (GE)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.5.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.5.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Understand the basic concepts of personal finance, financial planning and financial goal setting.
COB 2	Enhance Financial literacy regarding banking services, digital payments, financial products and consumer rights.
COB 3	Learn the principles of financial planning for education, housing, retirement, taxation and wealth creation.
COB 4	Develop awareness about financial frauds and cyber security and adopt safe practices in digital financial transactions.
COB 5	Gain knowledge of investment avenues such as bank deposits, post office schemes, mutual funds,

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	stocks, bonds, insurance products, pension plans and government schemes.
COB 6	Examine common saving, investment, insurance and credit products used by individuals and households.
COB 7	Analyse investment alternatives on the basis of risk, return, liquidity and time period.
COB 8	Develop awareness of digital investment platforms, demat accounts, mutual funds and basic stock market operations.
COB 9	Prepare a simple personal financial plan covering savings, investment, insurance, credit and retirement needs.

C.5.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain the meaning, importance and process of personal financial planning.
CLO 2	Identify suitable saving, investment, insurance and credit products for personal financial needs.
CLO 3	Compare investment alternatives on the basis of risk, return, liquidity and investment horizon.
CLO 4	Apply principles of financial planning for wealth creation and financial securities.
CLO 5	Acquire basic knowledge of taxation and tax planning for informed financial decision making.
CLO 6	Develop skills for budgeting and money management by preparing personal and family budget and managing income, expenses, savings and debt effectively.
CLO 7	Demonstrate basic awareness of stock market operations, demat accounts, mutual funds and digital investment platforms.
CLO 8	Prepare a basic personal financial plan using simple calculations and financial planning principles.
CLO 9	Promote responsible financial behaviour and investment disciplines for long term financial well-being and economic empowerment.

C.5.5 Syllabus - Unit-wise Breakdown

Course Name: PERSONAL FINANCE AND INVESTMENT AWARENESS (MCOMM-GE105)		
Unit	**Content**	**Suggested Lectures hours**

I	**Introduction to Personal Finance and Financial Planning**
	• Meaning, Nature and Importance of Personal Finance
	• Need for Financial Literacy
	• Financial Planning Process
	• Life Cycle Approach to Financial Planning
	• Setting Personal Financial Goals:
	  ○ Short-term Goals
	  ○ Medium-term Goals
	  ○ Long-term Goals
		8

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	• Budgeting and Household Cash Flow Management • Saving versus Investment • Emergency Fund: Meaning and Importance • Time Value of Money: Basic Concept • Power of Compounding: Simple Understanding	

II	**Saving and Investment Alternatives**
	• Meaning and Importance of Investment
	• Risk, Return and Liquidity: Basic Concepts
	• Traditional Saving Instruments:
	  ○ Savings Account
	  ○ Fixed Deposit
	  ○ Recurring Deposit
	  ○ Post Office Savings Schemes
	• Government Saving Schemes: Basic Awareness
	• Equity Shares: Meaning, Features and Risks
	• Bonds and Debentures: Basic Concept
	• Mutual Funds: Meaning, Types and Benefits
	• SIP, SWP and STP: Basic Understanding
	• Gold, Real Estate and Other Common Investment Alternatives
	• Comparison of Investment Alternatives
		10

III	**Stock Market and Digital Investment Awareness** • Meaning and Functions of Stock Market • Primary Market and Secondary Market • Role of Stock Exchanges • Demat Account and Trading Account: Meaning and Need • Basic Process of Opening and Operating Demat and Trading Account • Role of Depositories: Basic Awareness • Online Investment Platforms and Mobile Apps • Precautions while Investing Online • Investor Protection and Grievance Redressal: Basic Awareness • Common Investment Mistakes by Beginners • Importance of Diversification	9

IV	**Insurance, Credit and Tax Planning**
	• Meaning and Importance of Insurance
	• Risk Identification in Personal Finance
	• Life Insurance:
	  ○ Term Insurance
	  ○ Endowment Policy
	  ○ ULIP: Basic Awareness
	• Health Insurance: Meaning and Importance
	• General Insurance: Basic Awareness
	• Financial Emergency Planning
	• Credit Planning: Meaning and Importance
	• Consumer Loans and Housing Loans
		10

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	• EMI: Meaning and Basic Calculation • Credit Card Management • Credit Score and Credit History • Basic Tax-saving Instruments for Individuals	
V	**Retirement Planning and Preparation of Personal Financial Plan** • Meaning and Need of Retirement Planning • Inflation and its Impact on Retirement Planning • Pension Plans: Basic Awareness • National Pension System: Basic Concept • Public Provident Fund and Retirement Savings • Building a Balanced Personal Portfolio • Asset Allocation according to Age, Income and Risk Profile • Review and Evaluation of Financial Plan • Use of Spreadsheet for Personal Budget and Investment Tracking • Roadmap to Financial Independence • Preparation of a Simple Personal Financial Plan	8
	Practical Exercise: The learners would be asked to prepare a simple personal financial plan for a hypothetical individual or household. They would identify financial goals, prepare a monthly budget, compare common saving and investment alternatives, estimate insurance and credit needs, understand basic tax-saving and retirement planning options, and present a basic financial plan using simple calculations or spreadsheet format.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.5.6 Prescribed Textbooks

1. Keown, A. J. Personal Finance: Turning Money into Wealth. Pearson Education.
2. Madura, Jeff. Personal Finance. Pearson Education.
3. Kapoor, Jack R., Dlabay, Les R., Hughes, Robert J., & Hart, Melissa. Personal Finance. McGraw Hill Education.
4. Chandra, Prasanna. Investment Analysis and Portfolio Management. McGraw Hill Education.
5. Pandian, Punithavathy. Security Analysis and Portfolio Management. Vikas Publishing House.

C.5.7 Reference Books & Readings

6. Tripathi, Vanita. Fundamentals of Investments. Taxmann Publications.
7. Bogle, John C. The Little Book of Common-Sense Investing. Wiley.
8. Graham, Benjamin. The Intelligent Investor. Harper Business.
9. Hagstrom, Robert G. The Warren Buffett Way. Wiley.
10. Spier, Guy. The Education of a Value Investor. Palgrave Macmillan.

C.5.8 Reports and Official Publications

11. SEBI Investor Education and Awareness Materials.
12. RBI Financial Literacy Materials.
13. AMFI Mutual Fund Awareness Materials.
14. NSE and BSE Investor Education Materials.
15. Pension Fund Regulatory and Development Authority publications on NPS and retirement planning.

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C.5.9 Suggested E-Resources / Digital Repositories

16. NPTEL: Behavioral and Personal Finance
17. SEBI Investor Education Portal
18. SEBI Investor Education Reading Material
19. RBI Financial Education Resources
20. AMFI Investor Awareness
21. NSE Investor Education
22. BSE Investor Education
23. PFRDA / NPS Resources
24. IRDAI Policyholder Resources
25. Income Tax Department - for basic tax information and tax-saving provisions.

C.5.10 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

Note: *Generic/Open Elective-I (Course Code) and II (Course Code) courses in Semester- I and Generic/Open Elective-III (Course Code) and IV (Course Code) courses in Semester- II of 2 Year Postgraduate Programme may be offered by an institution based on student demand, academic interest, and the availability of qualified faculty members. These courses shall be open to students of the concerned discipline as well as students from other disciplines, with the objective of promoting multidisciplinary and interdisciplinary learning in accordance with the principles of the National Education Policy (NEP), 2020.*

For fulfilment of the programme requirements, a student shall be required to successfully complete any one of the Generic Elective courses offered during the semester. The institution may decide to offer either or both of the Generic Elective courses, subject to academic feasibility, availability of faculty expertise, and student enrolment.

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C.6 PART C.6 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.6.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-GE106
Title of the Paper	Entrepreneurship and Start-up Management
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester I
Nature of Course	General Elective Course (GE)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.6.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.6.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Understand the basic concepts of entrepreneurship, start-ups and encourage entrepreneurial mindset, self-employment and innovation driven enterprise creation.
COB 2	Examine the role of creativity, innovation and opportunity identification in entrepreneurship.
COB 3	Develop simple business models and start-up plans for new business ideas.
COB 4	Analyse entrepreneurial ecosystem, sources of start-up finance, government support schemes and market-entry strategies.
COB 5	Develop awareness of basic legal, regulatory and intellectual property issues related to start-ups.

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COB 6	Develop managerial skills required for launching, operating and scaling a start-up venture.
COB 7	Familiarise students with emerging trends in entrepreneurship including digital entrepreneurship, social entrepreneurship and green entrepreneurship.

C.6.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain the meaning, nature and importance of entrepreneurship and start-ups in economic development.
CLO 2	Identify business opportunities through creativity, innovation and basic feasibility analysis.
CLO 3	Apply managerial, marketing, operational and financial principles for effective start-up management.
CLO 4	Exhibits entrepreneurial attitude leadership qualities, risk taking abilities and problem-solving skills for venture creation and growth.
CLO 5	Prepare a simple Business Model Canvas and start-up plan for a proposed venture.
CLO 6	Evaluate basic sources of finance and institutional support available for start-ups in India.
CLO 7	Demonstrate understanding of legal, ethical, regulatory and intellectual property requirements for starting a business.
CLO 8	Develop innovative and sustainable entrepreneurial solution to address business and societal challenges.

C.6.5 Syllabus - Unit-wise Breakdown

Course Name: ENTREPRENEURSHIP AND START-UP MANAGEMENT **(MCOMM-GE106)**		
Unit	**Content**	**Suggested Lectures hours**
I	**Introduction to Entrepreneurship and Start-ups** • Meaning, Nature and Importance of Entrepreneurship • Entrepreneur: Meaning, Characteristics and Functions • Difference between Entrepreneur, Manager, Intrapreneur, Businessman and Leader • Types of Entrepreneurs • Entrepreneurship and Economic Development • Start-up: Meaning, Features and Importance • Types of Start-ups • Entrepreneurial Mindset and Risk-taking Ability • Entrepreneurial Leadership: Basic Concept • Challenges faced by Entrepreneurs in India	8
II	**Creativity, Innovation and Business Opportunity Identification** • Creativity: Meaning and Importance • Innovation: Meaning, Types and Sources	9

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	• Relationship between Creativity, Innovation and Entrepreneurship
	• Sources of Business Ideas
	• Techniques for Generating Business Ideas:
	    ○ Brainstorming
	    ○ Observation
	    ○ Problem-solving Approach
	    ○ Customer Feedback
	• Opportunity Identification and Evaluation
	• Feasibility Analysis:
	    ○ Market Feasibility
	    ○ Technical Feasibility
	    ○ Financial Feasibility
	• Social Entrepreneurship and Sustainable Innovation	

III	**Business Model and Start-up Planning**
	• Business Model: Meaning and Importance
	• Business Model Canvas: Basic Components
	    ○ Value Proposition
	    ○ Customer Segments
	    ○ Channels
	    ○ Customer Relationships
	    ○ Revenue Streams
	    ○ Key Resources
	    ○ Key Activities
	    ○ Key Partners
	    ○ Cost Structure
	• Business Plan: Meaning and Need
	• Components of a Simple Business Plan
	• Product-Market Fit: Basic Concept
	• Customer Validation and Feedback
	• Go-to-Market Strategy: Basic Understanding
	• Building a Founding Team and Start-up Culture
		10

IV	**Start-up Finance and Support Ecosystem**
	• Need for Finance in Start-ups
	• Sources of Start-up Finance:
	    ○ Own Funds
	    ○ Family and Friends
	    ○ Bootstrapping
	    ○ Bank Loans
	    ○ Angel Investors
	    ○ Venture Capital
	    ○ Crowdfunding
	    ○ Government Grants and Schemes
	• Startup India: Basic Awareness
	• SIDBI and MSME Support
	• Incubators, Accelerators and Mentors
		10

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	• Basic Understanding of Start-up Valuation • Cost, Revenue and Break-even Awareness • Financial Discipline for Start-ups	

V	**Legal, Regulatory and Contemporary Issues in Start-ups**
	• Forms of Business Organisation:
	  ○ Sole Proprietorship
	  ○ Partnership
	  ○ Limited Liability Partnership
	  ○ Private Limited Company
	• Basic Steps in Starting a Business in India
	• Registration and Licences: Basic Awareness
	• Intellectual Property Rights:
	  ○ Patent
	  ○ Trademark
	  ○ Copyright
	• Importance of IPR for Start-ups
	• Tax and Compliance Awareness for Start-ups
	• Digital Start-ups and E-Commerce Ventures
	• Women Entrepreneurship
	• Rural Entrepreneurship
	• Exit Strategies: Basic Awareness of Merger, Acquisition and IPO
		8

	Tutorial Exercise: The learners would be asked to identify a local business problem or start-up opportunity and develop a simple business idea. They would prepare a Business Model Canvas, conduct limited customer feedback, estimate basic start-up cost and revenue, identify possible sources of finance and government support, consider basic legal or IPR requirements, and present a short start-up plan.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.6.6 Prescribed Textbooks

1. Mohanty, S. K. Fundamentals of Entrepreneurship. PHI Learning.
2. Barringer, B. R., & Ireland, R. D. Entrepreneurship: Successfully Launching New Ventures. Pearson.
3. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. Entrepreneurship. McGraw Hill Education.
4. Khanka, S. S. Entrepreneurial Development. S. Chand Publishing.
5. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House.

C.6.7 Reference Books & Readings

6. Ries, Eric. The Lean Startup. Crown Publishing.
7. Blank, Steve, & Dorf, Bob. The Startup Owner's Manual. Wiley.
8. Osterwalder, Alexander, & Pigneur, Yves. Business Model Generation. Wiley.
9. Mullins, John. The New Business Road Test. FT Press.
10. Kim, W. C., & Mauborgne, R. Blue Ocean Shift. Harvard Business Review Press.
11. Bansal, Rashmi. Zero to One in Indian Startups. Bloomsbury India.
12. Nandwani, R. Start-up Sutra. Rupa Publications.

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C.6.8 Reports and Official Publications

13. Government of India. Startup India Action Plan and related publications.
14. Ministry of MSME publications on entrepreneurship, enterprise development and MSME support.
15. SIDBI publications on start-up finance, MSME finance and entrepreneurship support.
16. NITI Aayog reports and policy documents on innovation, entrepreneurship and start-up ecosystem.
17. Invest India and Digital India publications related to start-ups, innovation and digital entrepreneurship.

C.6.9 Suggested E-Resources / Digital Repositories

18. NPTEL: Entrepreneurship Essentials
19. NPTEL: Innovation, Business Models and Entrepreneurship
20. Startup India Portal
21. Startup India Seed Fund Scheme
22. Ministry of MSME
23. SIDBI - for MSME and start-up finance resources.
24. Atal Innovation Mission
25. Invest India
26. IP India - for patent, trademark and copyright awareness.
27. WIPO - for global intellectual property resources.

C.6.10 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

Note: *Generic/Open Elective-I (Course Code) and II (Course Code) courses in Semester- I and Generic/Open Elective-III (Course Code) and IV (Course Code) courses in Semester- II of 2 Year Postgraduate Programme may be offered by an institution based on student demand, academic interest, and the availability of qualified faculty members. These courses shall be open to students of the concerned discipline as well as students from other disciplines, with the objective of promoting multidisciplinary and interdisciplinary learning in accordance with the principles of the National Education Policy (NEP), 2020.*

For fulfilment of the programme requirements, a student shall be required to successfully complete any one of the Generic Elective courses offered during the semester. The institution may decide to offer either or both of the Generic Elective courses, subject to academic feasibility, availability of faculty expertise, and student enrolment.

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C.7 PART C.7 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.7.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-CC201
Title of the Paper	International Business Environment
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester II
Nature of Course	Core Course (CC)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.7.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.7.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Examine the nature and dynamics of the international business environment.
COB 2	Analyse global economic, political, legal, socio-cultural, and technological factors affecting business operations.
COB 3	Evaluate international trade practices, foreign investment policies, and global business strategies.
COB 4	Assess opportunities and challenges arising from globalisation and regional economic integration.
COB 5	Develop a global perspective for managing business activities in international markets.

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C.7.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain the major dimensions of the international business environment.
CLO 2	Analyse the impact of economic, political, legal, socio-cultural, and technological factors on global business operations.
CLO 3	Evaluate international trade policies, foreign investment decisions, and global business strategies.
CLO 4	Assess opportunities and challenges associated with globalisation and regional integration.
CLO5	Develop strategic responses to contemporary issues in international business.

C.7.5 Syllabus - Unit-wise Breakdown

Course Name: INTERNATIONAL BUSINESS ENVIRONMENT (MCOMM-CC201)		
Unit	**Content**	**Suggested Lectures hours**

I	**Introduction to International Business Environment**
	• Meaning, Nature and Scope of International Business
	• Difference between Domestic Business and International Business
	• Importance of International Business Environment
	• Dimensions of International Business Environment
	• Globalization: Meaning, Features and Drivers
	• Benefits and Challenges of Globalization
	• Modes of Entry into International Markets:
	  ○ Exporting
	  ○ Licensing
	  ○ Franchising
	  ○ Joint Venture
	  ○ Foreign Direct Investment
	• Multinational Corporations: Meaning, Features and Role
		9

II	**Economic and Political Environment**
	• Economic Environment: Meaning and Components
	• Economic Systems and their Impact on International Business
	• Major Economic Indicators:
	  ○ GDP
	  ○ Inflation
	  ○ Exchange Rate
	  ○ Balance of Payments
	  ○ Interest Rate
	• Political Environment: Meaning and Importance
	• Political Risk and its Types
	• Government Policies and International Business
	• Trade Barriers:
	  ○ Tariff Barriers
	  ○ Non-Tariff Barriers
		9

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	• India's Economic and Political Environment for International Business	
III	**Legal, Technological and Digital Environment** • Legal Environment of International Business • Basic Understanding of International Trade Laws • Intellectual Property Rights: Meaning and Importance • Dispute Resolution in International Business • Role of WTO in International Business Regulation • Technological Environment and International Business • Digital Transformation in Global Business • E-Commerce and Cross-Border Digital Trade • Data Protection and Cyber Issues: Basic Understanding	9

IV	**Socio-Cultural and Ethical Environment**
	• Meaning and Importance of Socio-Cultural Environment
	• Culture and its Elements:
	  ○ Language
	  ○ Religion
	  ○ Customs
	  ○ Values
	  ○ Attitudes
	• Cross-Cultural Communication
	• Cultural Differences and International Business
	• Global Business Etiquette
	• Ethics in International Business
	• Corporate Social Responsibility in Global Business
	• Sustainability and ESG Practices in International Business
		8

V	**International Institutions, Regional Integration and India's Global Business**
	• International Economic Institutions & Trade Organisations:
	  ○ WTO
	  ○ IMF
	  ○ IFC
	  ○ World Bank
	  ○ UNCTAD
	  ○ OECD
	• Regional Economic Integration: Meaning and Forms
	• Major Regional Trade Blocs:
	  ○ European Union
	  ○ ASEAN
	  ○ SAARC
	  ○ BRICS
	  ○ USMCA
	  ○ RCEP
	• India's Foreign Trade Policy: Basic Features
	• Export Promotion Measures
	• Special Economic Zones
		10

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	• India's Trade Relations with Major Economies • Opportunities and Challenges for Indian Businesses in Global Markets	
	Tutorial Exercise: The learners would be asked to select a country, product, company or industry and analyse its international business environment. They would examine economic, political, legal, technological and socio-cultural factors, identify entry opportunities and challenges, consider trade barriers and international institutions, and prepare a short country or market profile with suitable business implications.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.7.6 Prescribed Textbooks

1. Cherunilam, Francis. International Business: Environment and Operations. Himalaya Publishing House.
2. Daniels, John D., Radebaugh, Lee H., & Sullivan, Daniel P. International Business: Environments and Operations. Pearson Education.
3. Aswathappa, K. International Business. McGraw Hill Education.
4. Paul, Justin. International Business. McGraw Hill Education.
5. Sundaram, Anant K., & Black, J. Stewart. The International Business Environment: Text and Cases. PHI Learning.

C.7.7 Reference Books & Readings

6. Hill, Charles W. L., & Hult, G. Tomas M. International Business: Competing in the Global Marketplace. McGraw Hill Education.
7. Cavusgil, S. Tamer, Knight, Gary, & Riesenberger, John R. International Business: The New Realities. Pearson Education.
8. Griffin, Ricky W., & Pustay, Michael W. International Business. Pearson Education.
9. Bhalla, V. K., & Ramu, S. S. International Business: Environment and Management. Anmol Publications.
10. Ministry of Commerce and Industry, Government of India. Foreign Trade Policy and related official publications.
11. World Trade Organization. World Trade Report.
12. UNCTAD. World Investment Report.
13. Ahmed, F., & Alam, M. A. (2025). *Business Environment: Indian and Global Perspective*. PHI Learning Pvt. Ltd.

C.7.8 Suggested E-Resources / Digital Repositories

14. NPTEL: International Business
15. World Trade Organization
16. UNCTAD - for trade, investment and development reports.
17. IMF - for global economic outlook and international macroeconomic data.
18. World Bank Open Data
19. World Integrated Trade Solution - for trade and tariff data.
20. DGFT: Trade Statistics and Analytics
21. RBI Database on Indian Economy - for exchange rate, balance of payments and external sector data.
22. Export-Import Bank of India
23. International Trade Centre - for trade and export-related resources.

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C.7.9 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

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C.8 PART C.8 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.8.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-CC202
Title of the Paper	Advanced Statistical Analysis
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester II
Nature of Course	Core Course (CC)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.8.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.8.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Develop advanced understanding of statistical techniques used in business research and decision-making.
COB 2	Apply descriptive and inferential statistical methods to analyse business and economic data.
COB 3	Interpret statistical results for solving managerial, financial, and research problems.
COB 4	Evaluate relationships among variables using appropriate analytical techniques.
COB 5	Strengthen quantitative reasoning and evidence-based decision-making skills.

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C.8.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain advanced statistical concepts and techniques used in business research.
CLO 2	Apply descriptive and inferential statistical methods for analysing business data.
CLO 3	Interpret statistical outputs and analytical results for managerial decision-making.
CLO 4	Evaluate relationships among variables using appropriate statistical techniques.
CLO5	Design data-driven solutions to business and research problems using statistical evidence.

C.8.5 Syllabus - Unit-wise Breakdown

Course Name: INTERNATIONAL BUSINESS ENVIRONMENT (MCOMM-CC202)		
Unit	**Content**	**Suggested Lectures hours**

I	**Descriptive Statistics and Data Presentation**
	• Meaning, Nature and Scope of Statistics
	• Importance of Statistics in Commerce and Management
	• Collection, Classification and Tabulation of Data
	• Diagrammatic and Graphical Presentation of Data
	• Measures of Central Tendency & their Uses in Business:
	  ○ Mean
	  ○ Median
	  ○ Mode
	• Measures of Dispersion & their Application in Decision Making:
	  ○ Range
	  ○ Quartile Deviation
	  ○ Mean Deviation
	  ○ Standard Deviation
	• Skewness: Meaning and Basic Measures & Its Practical Applications
	• Interpretation of Descriptive Statistical Results
		9

II	**Correlation and Regression Analysis & their Managerial Uses in Business** • Meaning and Types of Correlation • Karl Pearson's Coefficient of Correlation • Spearman's Rank Correlation • Simple Correlation and its Interpretation • Partial and Multiple Correlation: Basic Concept • Meaning and Uses of Regression Analysis • Simple Linear Regression • Regression Equations • Difference between Correlation and Regression • Application of Correlation and Regression in Business Decisions	9

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<table>
<tr><td>III</td><td>Probability and Probability Distributions & their Application in Business

Meaning and Importance of Probability
Basic Terms Used in Probability
Approaches to Probability:
Classical Approach
Empirical Approach
Subjective Approach
Addition and Multiplication Rules of Probability
Conditional Probability
Bayes' Theorem: Basic Concept and Simple Applications
Mathematical Expectation: Basic Idea
Probability Distributions:
Binomial Distribution
Poisson Distribution
Normal Distribution
Business Applications of Probability Distributions
</td><td>9</td></tr>
<tr><td>IV</td><td>Sampling and Testing of Hypotheses & their Uses

Meaning and Importance of Sampling
Census Method and Sample Method
Probability and Non-Probability Sampling Methods
Sampling Error and Non-Sampling Error
Sampling Distribution: Basic Concept
Standard Error and its Utility
Central Limit Theorem: Basic Understanding
Hypothesis Testing:
Meaning of Null and Alternative Hypothesis
Level of Significance
Type I and Type II Errors
One-tailed and Two-tailed Tests
Large Sample Tests: Basic Applications
Small Sample Tests:
t-test
F-test: Basic Concept
</td><td>9</td></tr>
<tr><td>V</td><td>Chi-Square Test and Analysis of Variance & their Uses in Business & Research

Chi-Square Test: Meaning, Assumptions and Uses
Chi-Square Test for Goodness of Fit
Chi-Square Test for Independence
Chi-Square Test for Homogeneity
Limitations of Chi-Square Test
Analysis of Variance: Meaning and Importance
Assumptions of ANOVA
One-Way ANOVA
Interpretation of ANOVA Results
Use of Statistical Software / Spreadsheet for Basic Analysis:
</td><td>9</td></tr>
</table>

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	○ Excel ○ SPSS / Open-source Statistical Tools: Basic Awareness	
	Practical Exercise: The learners would be asked to prepare or use a small business or economic dataset and apply appropriate statistical techniques for analysis. They would classify and present data through tables and charts, compute descriptive measures, apply correlation, regression, hypothesis testing, chi-square test or ANOVA wherever suitable, interpret the results and submit a short statistical analysis report using spreadsheet or statistical software.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.8.6 Prescribed Textbooks

1. Levin, R. I., & Rubin, D. S. Statistics for Management. Pearson / Prentice Hall of India.
2. Vohra, N. D. Business Statistics. McGraw Hill Education.
3. Gupta, S. P. Statistical Methods. Sultan Chand & Sons.
4. Gupta, S. C. Fundamentals of Statistics. Himalaya Publishing House.
5. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. Statistics for Business and Economics. Cengage Learning.

C.8.7 Reference Books & Readings

6. Aczel, A. D., & Sounderpandian, J. Complete Business Statistics. McGraw Hill Education.
7. Kazmier, L. J. Business Statistics. McGraw Hill Education.
8. Hooda, R. P. Statistics for Business and Economics. Macmillan India.
9. Beri, G. C. Business Statistics. McGraw Hill Education.
10. Freund, J. E., & Williams, F. J. Elementary Business Statistics. Prentice Hall of India.
11. Sharma, J. K. Business Statistics. Pearson Education.
12. Kumar, M. Advanced Statistical Analysis. Shiksha Sagar Publisher and Distributors.

C.8.8 Suggested E-Resources / Digital Repositories

13. NPTEL: Business Statistics
14. NPTEL: Introduction to Probability and Statistics
15. SWAYAM Portal - for statistics, data analysis and quantitative methods courses.
16. Open Government Data Platform India - for practice datasets.
17. MoSPI / eSankhyiki - for official Indian statistical datasets.
18. RBI Database on Indian Economy
19. World Bank Open Data
20. R Project - for open-source statistical computing.
21. Jamovi - for statistical analysis.
22. JASP - for statistical testing and data analysis.

C.8.9 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

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Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

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C.9 PART C.9 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.9.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-CC203
Title of the Paper	Strategic Management
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester II
Nature of Course	Core Course (CC)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.9.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.9.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Examine the concepts, processes, and significance of strategic management in organisations.
COB 2	Analyse internal and external business environments for strategic decision-making.
COB 3	Evaluate strategic alternatives at corporate, business, and functional levels.
COB 4	Apply strategic tools and frameworks to address organisational challenges and opportunities.
COB 5	Develop competencies for strategic thinking, leadership, and sustainable competitive advantage.

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C.9.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain concepts, frameworks, and processes of strategic management.
CLO 2	Analyse internal and external business environments using strategic tools and techniques.
CLO 3	Evaluate strategic alternatives for achieving organisational objectives and competitive advantage.
CLO 4	Formulate business strategies at corporate, business, and functional levels.
CLO5	Assess strategic implementation and control mechanisms in contemporary organisations.

C.9.5 Syllabus - Unit-wise Breakdown

Course Name: STRATEGIC MANAGEMENT (MCOMM-CC203)		
Unit	**Content**	**Suggested Lectures hours**

I	**Introduction to Strategic Management**
	• Meaning, Nature and Scope of Strategic Management
	• Importance of Strategic Management
	• Difference between Strategy, Policy, Tactics and Planning
	• Levels of Strategy:
	  ○ Corporate Level Strategy
	  ○ Business Level Strategy
	  ○ Functional Level Strategy
	• Strategic Management Process
	• Strategic Intent:
	  ○ Vision
	  ○ Mission
	  ○ Goals
	  ○ Objectives
	• Characteristics of Effective Strategy
	• Role of Strategists in Organisations
		8

II	**Environmental and Organisational Analysis**
	• Meaning and Importance of Environmental Analysis
	• External Environment Analysis:
	  ○ Economic Environment
	  ○ Political Environment
	  ○ Legal Environment
	  ○ Socio-cultural Environment
	  ○ Technological Environment
	• PESTEL Analysis
	• Industry Analysis: Porter's Five Forces Model
	• Internal Environment Analysis:
	  ○ Resources
	  ○ Capabilities
		10

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	○ Core Competencies • SWOT Analysis • TOWS Matrix: Basic Understanding • Value Chain Analysis: Basic Concept	
III	**Strategy Formulation** • Meaning and Importance of Strategy Formulation • Corporate Level Strategies: ○ Stability Strategy ○ Growth Strategy ○ Retrenchment Strategy ○ Combination Strategy • Business Level Strategies: ○ Cost Leadership ○ Differentiation ○ Focus Strategy • Functional Level Strategies: ○ Marketing Strategy ○ Financial Strategy ○ Human Resource Strategy ○ Operations Strategy • Diversification Strategy • Merger, Acquisition and Strategic Alliance: Basic Concepts • Strategic Choice and Factors Affecting Strategic Choice	10
IV	**Strategic Tools and Strategy Implementation** • Strategic Analysis Tools: ○ BCG Matrix ○ GE Nine Cell Matrix ○ Ansoff's Product-Market Growth Matrix • Strategy Implementation: Meaning and Importance • Relationship between Strategy and Structure • Role of Leadership in Strategy Implementation • Resource Allocation • Organisational Culture and Strategy Implementation • Managing Resistance to Strategic Change • Barriers to Strategy Implementation • Functional Implementation of Strategy	9
V	**Strategic Evaluation, Control and Contemporary Issues** • Meaning and Importance of Strategic Evaluation • Strategic Control: Meaning and Types • Key Performance Indicators • Balanced Scorecard: Basic Concept • Corporate Governance and Business Ethics in Strategy • Innovation and Digital Transformation Strategy • Sustainability and CSR as Strategic Issues	8

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	• Strategic Challenges for Indian Businesses • Strategy in Global and Competitive Business Environment • Case-based Discussion on Indian Companies	
	Tutorial Exercise: The learners would be asked to select an Indian or global company and analyse its strategic position. By applying tools such as SWOT analysis, PESTEL analysis, Porter's Five Forces, BCG Matrix or Balanced Scorecard, the learners would examine strategic choices, implementation issues and control mechanisms, and prepare a brief strategic analysis report or presentation.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.9.6 Prescribed Textbooks

1. Kazmi, Azhar. Strategic Management and Business Policy. McGraw Hill Education.
2. Wheelen, Thomas L., & Hunger, J. David. Strategic Management and Business Policy. Pearson Education.
3. Thompson, Arthur A., Peteraf, Margaret A., Gamble, John E., & Strickland, A. J. Crafting and Executing Strategy. McGraw Hill Education.
4. Srinivasan, R. Strategic Management: The Indian Context. PHI Learning.
5. Hitt, Michael A., Ireland, R. Duane, & Hoskisson, Robert E. Strategic Management: Concepts and Cases. Cengage Learning.

C.9.7 Reference Books & Readings

6. Porter, Michael E. Competitive Strategy. Free Press.
7. David, Fred R., & David, Forest R. Strategic Management: Concepts and Cases. Pearson Education.
8. Hill, Charles W. L., Jones, Gareth R., & Schilling, Melissa A. Strategic Management: Theory and Cases. Cengage Learning.
9. Pearce, John A., Robinson, Richard B., & Mital, Amita. Strategic Management: Formulation, Implementation and Control. McGraw Hill Education.
10. Ghosh, P. K. Strategic Planning and Management. Sultan Chand & Sons.
11. Chandra, Prasanna. Strategic Financial Management. McGraw Hill Education.
12. Ministry of Corporate Affairs / SEBI / NITI Aayog reports may be used for case-based discussion on Indian corporate strategy, governance and sustainability.

C.9.8 Suggested E-Resources / Digital Repositories

13. NPTEL: Strategic Management
14. SWAYAM Portal - for courses on strategic management and business policy.
15. e-PG Pathshala - for management and commerce modules.
16. Ministry of Corporate Affairs - for company information and corporate filings.
17. SEBI - for listed company regulations and capital market framework.
18. NSE Corporate Filings
19. BSE Corporate Announcements
20. NITI Aayog - for policy reports and development strategy.
21. India Budget / Economic Survey - for business environment and policy analysis.
22. Harvard Business Review - for case-based strategic management discussions.

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C.9.9 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

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C.10 PART C.10 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.10.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-CC204
Title of the Paper	Corporate Governance and Business Ethics
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester II
Nature of Course	Core Course (CC)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.10.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.10.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Examine the principles, structures, and mechanisms of corporate governance.
COB 2	Analyse ethical issues and dilemmas arising in business and professional practices.
COB 3	Evaluate governance frameworks, stakeholder responsibilities, and regulatory requirements.
COB 4	Assess the role of ethics, transparency, accountability, and sustainability in organisational success.
COB 5	Promote responsible business conduct and ethical decision-making in professional contexts.

C.10.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

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CLO No.	Course Learning Outcome
CLO 1	Explain principles, mechanisms, and regulatory frameworks of corporate governance.
CLO 2	Analyse ethical issues and stakeholder concerns in business organisations.
CLO 3	Evaluate governance practices and ethical standards in corporate decision-making.
CLO 4	Assess the role of transparency, accountability, and sustainability in organisational performance.
CLO5	Apply ethical reasoning and governance principles to professional and business situations.

C.10.5 Syllabus - Unit-wise Breakdown

	Course Name: CORPORATE GOVERNANCE AND BUSINESS ETHICS (MCOMM-CC204)	
Unit	Content	Suggested Lectures hours

I	**Introduction to Corporate Governance**
	• Meaning, Nature and Scope of Corporate Governance
	• Need and Importance of Corporate Governance
	• Objectives and Principles of Good Corporate Governance
	• Corporate Governance and Corporate Performance
	• Stakeholders in Corporate Governance:
	    ○ Shareholders
	    ○ Board of Directors
	    ○ Management
	    ○ Employees
	    ○ Creditors
	    ○ Customers
	    ○ Society
	• Models of Corporate Governance:
	    ○ Anglo-American Model
	    ○ German Model
	    ○ Japanese Model
	    ○ Indian Model
	• Corporate Governance Failures: Basic Case Awareness of Enron, Satyam and IL&FS
		8

II	**Board Structure and Regulatory Framework in India**
	• Board of Directors: Meaning, Composition and Responsibilities
	• Role of Chairman, CEO and Independent Directors
	• Board Committees:
	    ○ Audit Committee
	    ○ Nomination and Remuneration Committee
	    ○ Stakeholders Relationship Committee
	    ○ CSR Committee
	• Role of Internal Control and Financial Oversight
	• Corporate Governance Provisions under Companies Act, 2013
		10

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	• SEBI Listing Obligations and Disclosure Requirements: Basic Understanding
	• Role of Regulatory Bodies:
	  ○ SEBI
	  ○ MCA
	  ○ RBI
	  ○ ICAI
	• Major Corporate Governance Committees in India:
	  ○ Kumar Mangalam Birla Committee
	  ○ Narayana Murthy Committee	

III	**Business Ethics and Ethical Decision-Making**
	• Meaning, Nature and Importance of Ethics
	• Meaning and Scope of Business Ethics
	• Relationship between Ethics, Values and Governance
	• Ethical Theories:
	  ○ Utilitarian Approach
	  ○ Rights Approach
	  ○ Justice Approach
	  ○ Virtue Ethics
	• Ethical Issues in Business:
	  ○ Marketing Ethics
	  ○ Finance Ethics
	  ○ HR Ethics
	  ○ Accounting Ethics
	  ○ International Business Ethics
	• Ethical Dilemmas in Business Decisions
	• Code of Ethics and Code of Conduct
	• Whistleblowing and Protection of Whistleblowers
	• Building an Ethical Organisational Culture
		9

IV	**Corporate Social Responsibility and Sustainability**
	• Meaning, Nature and Scope of Corporate Social Responsibility
	• Evolution of CSR in India
	• CSR and Stakeholder Expectations
	• CSR Provisions under Companies Act, 2013: Section 135
	• CSR Committee and CSR Policy: Basic Understanding
	• CSR Activities under Schedule VII: Overview
	• CSR Implementation and Reporting
	• CSR Case Awareness:
	  ○ Tata Group
	  ○ Infosys
	  ○ ITC
	  ○ Reliance
	• Sustainability and Triple Bottom Line Approach
	• Sustainable Development Goals: Basic Awareness
		9

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V	**Contemporary Issues in Governance, Ethics and Responsible Business** • Environmental, Social and Governance: Meaning and Importance • ESG Investing: Basic Concept • Business Responsibility and Sustainability Reporting: Basic Understanding • Integrated Reporting: Introductory Concept • Stakeholder Engagement and Transparency • Related Party Transactions: Basic Awareness • Corporate Fraud and Governance Risk • Role of Technology in Governance and Compliance • AI and Digital Tools in Governance: Basic Awareness • Corporate Governance in Public Sector Enterprises and Family Businesses • Emerging Challenges in Ethical and Responsible Business	9
	Tutorial Exercise: The learners would be asked to study a corporate governance or business ethics case relating to board structure, stakeholder responsibility, CSR, ethical dilemma, whistleblowing, corporate fraud or sustainability reporting. By referring to relevant provisions of Companies Act, SEBI regulations or corporate disclosures, the learners would analyse the issue and prepare a short case report with ethical and governance-based observations.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.10.6 Prescribed Textbooks

1. Fernando, A. C. Business Ethics and Corporate Governance. Pearson Education.
2. Sharma, J. P. Corporate Governance, Business Ethics and CSR. Ane Books.
3. Mallin, Christine A. Corporate Governance. Oxford University Press.
4. Tricker, Bob. Corporate Governance: Principles, Policies and Practices. Oxford University Press.
5. Chakraborty, S. K. Ethics in Management: Vedantic Perspectives. Oxford University Press.

C.10.7 Reference Books & Readings

6. Monks, Robert A. G., & Minow, Nell. Corporate Governance. John Wiley & Sons.
7. Ferrell, O. C., & Fraedrich, John. Business Ethics: Ethical Decision Making and Cases. Cengage Learning.
8. Blowfield, Michael, & Murray, Alan. Corporate Responsibility. Oxford University Press.
9. Cadbury, Adrian. Report of the Committee on the Financial Aspects of Corporate Governance. Gee Publishing.
10. De Falco, S. E. Corporate Governance: Theories, Actors, and Control Systems in the Age of New Capitalism. Springer.
11. Jhunjhunwala, S. Corporate Governance: Creating Value for Stakeholders. Palgrave Macmillan.
12. Companies Act, 2013 and relevant rules relating to corporate governance and CSR.
13. SEBI Listing Obligations and Disclosure Requirements Regulations.
14. MCA and SEBI reports, circulars and guidelines on corporate governance, CSR, ESG and business responsibility reporting.

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C.10.8 Suggested E-Resources / Digital Repositories

15. NPTEL: Business Ethics
16. NPTEL: Business Ethics and Corporate Governance-related Course
17. Ministry of Corporate Affairs - for Companies Act, rules and corporate filings.
18. MCA CSR Data Portal
19. SEBI - for corporate governance, LODR and market regulations.
20. NSE Corporate Filings
21. BSE Corporate Announcements
22. ICSI - for governance and company secretary resources.
23. ICAI Sustainability Reporting Resources
24. Global Reporting Initiative - for sustainability reporting standards.

C.10.9 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

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C.11 PART C.11 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.11.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-GE205
Title of the Paper	Indian Ethos and Leadership
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester II
Nature of Course	General Elective Course (GE)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.11.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.11.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Understand the basic concepts of Indian ethos and their relevance to personal, professional and organisational life.
COB 2	Examine Indian philosophical ideas such as dharma, karma, seva, self-discipline and duty.
COB 3	Analyse Indian models of leadership drawn from classical texts, reformers and modern leaders.
COB 4	Apply Indian ethical and leadership values in business, governance and social life.
COB 5	Develop responsible, inclusive, value-based and service-oriented leadership orientation.

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C.11.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain the meaning and relevance of Indian ethos in personal and organisational contexts.
CLO 2	Interpret selected Indian philosophical concepts related to work, duty, ethics and leadership.
CLO 3	Analyse leadership lessons from Indian texts, thinkers, reformers and contemporary leaders.
CLO 4	Apply Indian ethical values to decision-making, teamwork, CSR and organisational behaviour.
CLO5	Develop a personal leadership approach based on Indian values, responsibility and service orientation.

C.11.5 Syllabus - Unit-wise Breakdown

Course Name: INDIAN ETHOS AND LEADERSHIP (MCOMM-GE205)		
Unit	**Content**	**Suggested Lectures hours**
I	**Introduction to Indian Ethos** • Meaning and Nature of Indian Ethos • Importance of Indian Ethos in Personal and Professional Life • Indian Ethos and Value-based Management • Difference between Indian and Western Approaches to Management: Basic Understanding • Concept of Dharma, Karma and Seva • Purusharthas: Dharma, Artha, Kama and Moksha • Trigunas: Sattva, Rajas and Tamas • Self-discipline, Self-awareness and Self-control • Relevance of Indian Ethos in Modern Organisations	8
II	**Indian Philosophical Foundations of Leadership** • Meaning and Nature of Leadership • Indian View of Leadership • Karma Yoga and Nishkama Karma • Lokasangraha and Service-oriented Leadership • Swadharma and Responsibility • Leadership through Self-mastery • Role of Intention, Duty and Action in Leadership • Ethical Responsibility in Decision-making • Indian Perspective on Work, Duty and Commitment	9
III	**Leadership Models from Indian Traditions** • Leadership Lessons from the Bhagavad Gita • Krishna as a Strategist and Guide • Rama as a Model of Ethical and Moral Leadership • Chanakya's Ideas on Statecraft, Governance and Practical Leadership • Buddhist Perspective on Compassion and Ethical Conduct • Jain Perspective on Non-violence, Self-control and Responsibility	10

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	• Leadership Lessons from Indian Reformers and Thinkers:
	  ○ Mahatma Gandhi
	  ○ Swami Vivekananda
	  ○ Dr. A. P. J. Abdul Kalam
	• Case-based Discussion on Indian Leadership Models	

IV	**Indian Ethos in Organisations and Society** • Indian Values in Organisational Culture • Trust, Cooperation and Collective Welfare • Inclusive Leadership and Servant Leadership • Trusteeship: Concept and Relevance • Ethical Behaviour in Business Organisations • Indian Ethos in Corporate Social Responsibility • Indian Ethos and Sustainability • Indian Family Businesses and Value-based Practices • Role of Spiritual and Social Organisations in Leadership Development	9
V	**Contemporary Relevance of Indian Ethos and Leadership** • Indian Ethos in Modern Business Environment • Ethical Leadership in Corporate Governance • Leadership in Public Life, Business and Community Organisations • Indian Ethos and Workplace Behaviour • Indian Ethos in Conflict Resolution and Teamwork • Leadership Challenges in the Digital Age • Value-based Leadership for Sustainable Development • Application of Indian Leadership Principles in Start-ups, MSMEs and Social Enterprises • Contemporary Case Studies of Indian Leaders and Organisations	9
	Tutorial Exercise: The learners would be asked to reflect on selected Indian values such as dharma, karma, seva, self-discipline, trusteeship or ethical responsibility and relate them to leadership and organisational life. Through case discussion of Indian texts, leaders, reformers or organisations, the learners would analyse the relevance of Indian ethos in ethical decision-making, teamwork, CSR and value-based leadership, and prepare a reflective note or presentation.	15
	Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.11.6 Prescribed Textbooks

1. Sharma, S. Management in the Gita. Rupa Publications.
2. Sivakumar, A. Indian Ethos in Management. PHI Learning.
3. Chakraborty, S. K. Ethics in Management: Vedantic Perspectives. Oxford University Press.
4. Rangarajan, L. N. Kautilya's Arthashastra. Penguin.
5. Gita Press. Bhagavad Gita. Gorakhpur.

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C.11.7 Reference Books & Readings

6. Radhakrishnan, S. Indian Philosophy. Oxford University Press.
7. Vivekananda, Swami. Lectures from Colombo to Almora. Advaita Ashrama.
8. Gandhi, M. K. The Story of My Experiments with Truth. Navajivan Publishing House.
9. Kalam, A. P. J. Wings of Fire. Universities Press.
10. Nair, Keshavan. A Higher Standard of Leadership: Lessons from the Life of Gandhi. Berrett-Koehler.
11. Pareek, U., & Rao, T. V. Designing and Managing Human Resource Systems. Oxford & IBH.
12. Iyer, R. The Moral Compass: Leadership Based on Dharma. HarperCollins.

C.11.8 Reports, Primary Texts and Official Publications

13. Selected portions from the Bhagavad Gita, Ramayana, Arthashastra and other Indian knowledge texts may be used for value-based leadership discussion.
14. Ministry of Culture, Government of India publications related to Indian knowledge, culture and heritage.
15. Indian Knowledge Systems Division resources related to Indian knowledge traditions and value-based learning.
16. Official biographies, speeches and writings of Indian leaders, reformers and institution-builders may be used for case discussion.
17. Selected articles and case studies on Indian leadership, value-based management, CSR and ethical governance.

C.11.9 Suggested E-Resources / Digital Repositories

18. Indian Knowledge Systems Division, Ministry of Education
19. IKS Resources and Courses
20. Ministry of Culture, Government of India
21. Gandhi Heritage Portal
22. Gita Supersite, IIT Kanpur
23. Ramakrishna Math and Ramakrishna Mission
24. Vivekananda Kendra
25. National Digital Library of India - for Indian knowledge, ethics and leadership resources.
26. Shodhganga - for research on Indian ethos, leadership and value-based management.

C.11.10 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

Note: Generic/Open Elective-I (Course Code) and II (Course Code) courses in Semester- I and Generic/Open Elective-III (Course Code) and IV (Course Code) courses in Semester- II of 2 Year Postgraduate Programme may be offered by an institution based on student demand, academic interest, and the availability of qualified faculty members. These courses shall be open to students of the concerned discipline as well as students from other disciplines, with the objective of promoting multidisciplinary and interdisciplinary learning in accordance with the principles of the National Education Policy (NEP), 2020.

For fulfilment of the programme requirements, a student shall be required to successfully complete any one of the Generic Elective courses offered during the semester. The institution may decide to offer either or both of the Generic Elective courses, subject to academic feasibility, availability of faculty expertise, and student enrolment.

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C.12 PART C.12 - COURSES OF STUDIES

Instructions to Course Experts: Replicate Part C in full for each paper listed in the Course Structure above. Complete all fields; do not leave sections blank. Use 'Not Applicable' where a field genuinely does not apply.

C.12.1 Paper Identification

PAPER PROFILE	
Paper Code	MCOMM-GE206
Title of the Paper	Agribusiness and Rural Marketing
Programme / Subject	Master of Commerce (M. Com.)
Semester	Semester II
Nature of Course	General Elective Course (GE)
L - T - P	3 - 1 - 0
Credits	4
Maximum Marks	100 (ESE: 70 + Internal Assessment: 30)
Duration of Examination	3 Hours

C.12.2 Marks Distribution

Component	Paper I	Practical	IA	Total (ESE+IA/ESE+PRAC)
End Semester Examination	70	-	-	70
Practical / Lab Work	-	NA	-	NA
Internal Assessment	-	-	30	30
Maximum Marks	**70**	NA	**30**	**100**
Passing Marks	**32**	NA	**13**	**45 (45%)**

Note: Internal Assessment shall be conducted on the basis of attendance, class tests, seminars, assignments, and viva voce as provided in the regulation.

C.12.3 Course Objectives (COBs): This course has been designed keeping in view the aim that after completing this course, students will be able to:

COB No.	Course Objectives
COB 1	Understand the basic concepts of agribusiness and rural marketing with special reference to Bihar.
COB 2	Examine agricultural value chains, agri-inputs, storage, processing and marketing systems.
COB 3	Analyse rural consumer behaviour and rural marketing strategies.
COB 4	Develop awareness of digital agriculture, e-NAM, ICT applications and government initiatives in agricultural marketing.
COB 5	Identify rural entrepreneurship and agribusiness opportunities in agriculture and allied sectors.

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C.12.4 Course Outcomes (COs): After successful completion of the course, students will be able to:

CLO No.	Course Learning Outcome
CLO 1	Explain the nature, scope and importance of agribusiness and rural marketing.
CLO 2	Analyse agricultural value chains, marketing channels and rural market structures.
CLO 3	Evaluate rural consumer behaviour and appropriate rural marketing strategies.
CLO 4	Apply basic knowledge of digital platforms and government schemes in agricultural marketing.
CLO5	Prepare a simple agribusiness or rural enterprise plan with local relevance.

C.12.5 Syllabus - Unit-wise Breakdown

Course Name: AGRIBUSINESS AND RURAL MARKETING (MCOMM-GE206)		
Unit	**Content**	**Suggested Lectures hours**

I	**Fundamentals of Agribusiness and Agricultural Economy of Bihar**
	• Meaning, Nature and Scope of Agribusiness
	• Importance of Agribusiness in Indian Economy
	• Agriculture and Rural Development
	• Agricultural Economy of Bihar: Features, Opportunities and Challenges
	• Major Agricultural and Allied Products of Bihar:
	    ○ Paddy
	    ○ Wheat
	    ○ Maize
	    ○ Makhana
	    ○ Litchi
	    ○ Mango
	    ○ Vegetables
	    ○ Dairy
	    ○ Fisheries
	• Role of Agriculture in Employment Generation
	• Emerging Trends in Agripreneurship
	• Start-up Opportunities in Agriculture and Allied Sectors
		9

II	**Agribusiness Management and Agricultural Value Chains**
	• Meaning and Importance of Agribusiness Management
	• Agri-input Industry:
	    ○ Seeds
	    ○ Fertilisers
	    ○ Pesticides
	    ○ Farm Machinery
	• Agricultural Value Chain: Meaning and Components
	• Agricultural Supply Chain Management
	• Storage and Warehousing
	• Grading, Standardisation and Packaging
		10

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	• Transportation and Logistics in Agriculture • Food Processing and Agro-based Industries in Bihar • Farmer Producer Organisations • Cooperatives and Self-Help Groups in Agribusiness • Contract Farming: Meaning, Benefits and Limitations	

III	**Rural Marketing and Rural Consumer Behaviour**
	• Meaning, Nature and Importance of Rural Marketing
	• Difference between Urban and Rural Markets
	• Characteristics of Rural Markets in India and Bihar
	• Rural Consumer Behaviour:
	    ○ Needs
	    ○ Income Pattern
	    ○ Buying Habits
	    ○ Social and Cultural Influences
	• Rural Market Segmentation, Targeting and Positioning
	• Rural Product Strategy
	• Rural Pricing Strategy
	• Rural Distribution Channels
	• Rural Advertising and Promotion
	• Role of Haats, Melas and Local Markets
	• Challenges of Rural Marketing
		9

IV	**Agricultural Marketing Systems and Digital Agriculture**
	• Meaning and Functions of Agricultural Marketing
	• Agricultural Marketing Channels
	• Role of Middlemen in Agricultural Marketing
	• Regulated Markets and APMC System: Basic Understanding
	• Problems of Agricultural Marketing in India
	• e-NAM: Meaning, Features and Importance
	• ICT Applications in Agriculture
	• Digital Payments and Digital Platforms in Rural Markets
	• Agri-tech Start-ups and Digital Advisory Services
	• Government Initiatives:
	    ○ PM-KISAN
	    ○ Pradhan Mantri Fasal Bima Yojana
	    ○ Kisan Credit Card
	    ○ Bihar Agriculture Road Map
	• Role of NABARD in Rural and Agricultural Development
		9

V	**Rural Entrepreneurship and Sustainable Agribusiness**
	• Meaning and Importance of Rural Entrepreneurship
	• Agripreneurship: Concept and Opportunities
	• Business Opportunities in:
	    ○ Organic Farming
	    ○ Dairy
	    ○ Fisheries
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○ Poultry ○ Mushroom Cultivation ○ Beekeeping ○ Food Processing ○ Makhana Processing ○ Vegetable Marketing • Sources of Finance: ○ Commercial Banks ○ Regional Rural Banks ○ Cooperative Banks ○ NABARD ○ Government Schemes • Sustainable Agriculture: Meaning and Importance • Climate-resilient Agribusiness • Preparation of Simple Agribusiness Plan • Preparation of Project Report for Rural Enterprise • Future Prospects of Agribusiness and Rural Marketing in Bihar	
Practical Exercise: The learners would be asked to select an agricultural product or rural enterprise, preferably from Bihar, and study its value chain and marketing process. They would prepare a brief product profile, observe a local rural market, haat, FPO, cooperative, dairy unit or agri-input shop, examine marketing channels, digital platforms and government schemes, and present a simple agribusiness or rural enterprise plan.	15
Total Suggested Learning Hours	**60 (For 4 Credit Course)**

C.12.6 Prescribed Textbooks

1. Acharya, S. S., & Agarwal, N. L. Agricultural Marketing in India. Oxford & IBH Publishing Co. Pvt. Ltd.
2. Subba Reddy, S., Raghu Ram, P., Neelakanta Sastry, T. V., & Devi, I. B. Agricultural Economics. Oxford & IBH Publishing Co. Pvt. Ltd.
3. Meena, G. L., Burark, S. S., Pant, D. C., & Sharma, Rajesh. Fundamentals of Agribusiness Management. Agrotech Publishing Academy.
4. Tyagi, Saurabh, Naresh, R. K., & Chaudhary, G. Textbook on Agribusiness and Rural Marketing. Jaya Publishing House.
5. Singh, Awadhesh Kumar. Rural Marketing: Indian Perspective. New Age International Publishers.

C.12.7 Reference Books & Readings

6. Giri, Arunangshu, Mishra, Anjan, & Biswas, Debasish. Agribusiness Management. Himalaya Publishing House.
7. Mamoria, C. B., & Mamoria, Satish. Agricultural Problems of India. Kitab Mahal.
8. Singh, Katar. Rural Development: Principles, Policies and Management. Sage Publications India.
9. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, & Jha, Mithileshwar. Marketing Management: Indian Context. Pearson Education India.
10. Gupta, C. B., & Nair, Rajan. Marketing Management: Text and Cases. Sultan Chand & Sons.
11. Sahgal, Sujit. Agribusiness and Technology: Revolutionizing the Future of Farming. Sage Publications India.
12. Hegde, P. Agribusiness Management. Discovery Publishing House.

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C.12.8 Reports, Primary Texts and Official Publications

13. NABARD Annual Reports and publications on rural credit, FPOs and agricultural development.
14. Ministry of Agriculture and Farmers Welfare, Government of India. Agricultural Statistics at a Glance.
15. Department of Agriculture, Government of Bihar. Bihar Agriculture Road Map and related reports.
16. Indian Council of Agricultural Research publications.
17. National Institute of Agricultural Marketing publications.
18. Reports and policy documents on e-NAM, FPOs, PM-KISAN, PMFBY and Kisan Credit Card.
19. Food and Agriculture Organization reports on agriculture, food systems and rural development.

C.12.9 Suggested E-Resources / Digital Repositories

20. Ministry of Agriculture and Farmers Welfare
21. Agricultural Statistics at a Glance
22. Bihar Agriculture Road Map 2023-28
23. NABARD - for rural credit, FPOs, SHGs and rural development.
24. e-NAM Portal
25. AGMARKNET - for agricultural market prices and market information.
26. Indian Council of Agricultural Research
27. Chaudhary Charan Singh National Institute of Agricultural Marketing
28. APEDA - for agricultural and processed food export resources.
29. FAOSTAT - for global agriculture and food systems data.
30. FAO Statistics
31. National Digital Library of India - for agribusiness, rural marketing and agricultural economics resources.

C.12.10 Suggested Journals

32. Indian Journal of Agricultural Marketing.
33. Agricultural Economics Research Review.
34. Indian Journal of Agricultural Economics.
35. Journal of Rural Development.
36. Indian Journal of Agribusiness Management.

C.12.11 Assessment Pattern & Question Paper Design

The End-Semester shall be conducted as per the following question paper design:

- Section A: Short Answer Questions (10 × 2 marks = 20 marks) - Covering all units (mandatory)
- Section B: Medium Answer Questions (4 × 5 marks = 20 marks) - Attempt any 4 out of 6
- Section C: Long Answer / Essay Questions (3 × 10 marks = 30 marks) - Attempt 3 out of 5.

Internal Assessment (30 marks) breakdown:

- Written Test(s): 20 marks
- Seminar / Assignment / Project: 05 marks
- Attendance & Class Participation: 05 marks

Note: Generic/Open Elective-I (Course Code) and II (Course Code) courses in Semester- I and Generic/Open Elective-III (Course Code) and IV (Course Code) courses in Semester- II of 2 Year Postgraduate Programme may be offered by an institution based on student demand, academic interest, and the availability of qualified faculty members. These courses shall be open to students of the concerned discipline as well as students from other disciplines, with the objective of promoting multidisciplinary and interdisciplinary learning in accordance with the principles of the National Education Policy (NEP), 2020.

For fulfilment of the programme requirements, a student shall be required to successfully complete any one of the Generic Elective courses offered during the semester. The institution may decide to offer either or both of the Generic Elective courses, subject to academic feasibility, availability of faculty expertise, and student enrolment.

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D — PART D - GENERAL REGULATIONS & PROVISIONS

D.1 Attendance & Eligibility

- A student must have a minimum of 75% attendance in each paper to be eligible to appear in the Semester / Annual Examination.
- Condonation of attendance deficiency shall be governed by the Regulation.
- A student detained due to shortage of attendance may appear to the examinations of same semester in the next academic session subject to payment of prescribed fees.

D.2 Examination & Promotion Rules

- A student is required to clear **at least** 60% (4 out of 6) papers of a particular Semester before being promoted to the succeeding Semester.
- Back / Ex-Student candidates shall be governed by the rules in force at the time of their original admission unless otherwise specifically notified.
- A candidate who fails in one or more papers shall be required to appear only in the failed paper(s) (Carry Forward System) in subsequent examinations of the same Semester.
- A candidate is required to clear all his papers within a maximum of **Five Years of duration** to qualify for the degree.

D.3 Grading System (CBCS)

Letter Grade	% Range	Grade Point	Performance Description	Remarks
O	≥90-100	10	Outstanding	Pass
A+	≥80<90	9	Excellent	Pass
A	≥70<80	8	Very Good	Pass
B+	≥60<70	7	Good	Pass
B	≥55<60	6	Above Average	Pass
C	≥50<55	5	Average	Pass
P	≥45<50	4	Pass	Pass
F	<45	0	Fail	Fail
Ab/M	0	0	Absent/Malpractice	Fail / Reappear

24/07/26
Kalpana Srivastava
Officer on special duty (Judicial)

16.06.2026

16.6.26

Udayan Samaptati
16.6.2026

E PART E - ABBREVIATIONS & AUTHENTICATION

E.1 List of Abbreviations

Abbr.	Expansion	Abbr.	Expansion
CC	Core Course	**DSE**	Discipline Specific Elective
GE	Generic Elective	**OE**	Open Elective
AEC	Ability Enhancement Course	**VAC**	Value Added Course
SEC	Skill Enhancement Course	**IKS**	Indian Knowledge System
L	Lecture (hours per week)	**T**	Tutorial (hours per week)
P	Practical (hours per week)	**IA**	Internal Assessment
CCA	Continuous & Comprehensive Assessment	**CLO**	Course Learning Outcome
PLO	Programme Learning Outcome	**GA**	Graduate Attribute
NHEQF	National HE Qualifications Framework	**PROJ**	Project / Dissertation

E.2 Authentication

16.06.2026

Subject Expert-1
Prof. N. K. Jha
Dean, Faculty of Commerce
Patna University, Patna
Date: 16·06·2026

Snigdha 16.6.26.

Subject Expert-2
Dr. Snigdha
University Department of Commerce
Jai Prakash University, Chapra
Date: 16·06·2026

Udayan Samajpati 16.6.2026

Subject Expert-3
Dr. Udayan Samajpati
University Department of Commerce
Jai Prakash University, Chapra
Date: 16·06·2026

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