TELANGANA UNIVERSITY
M.Com. (GENERAL) SYLLABUS
w.e.f. Academic Year 2026-2027

FACULTY OF COMMERCE
TELANGANA UNIVERSITY
NIZAMABAD – 503 322, T.S.

M.Com (General)							
SEMESTER –I							
S.No	**Type**	**Title of the Paper**	**Credits**	**HPW**	**CA**	**ESE**	**Marks**
1	DSC	Organizational Theory and Behaviour	4	5	40	60	100
2	DSC	Financial Management	4	5	40	60	100
3	DSC	Marketing Management	4	5	40	60	100
4	DSC	Business Applications and Digital Skills	4	5 (3+2)	40	40+20	100
5	VAC	Sustainable Development	2	2	-	50	50
6	IDC	Artificial Intelligence	2	3	20	30	50
		Total	**20**	**25**			**500**
SEMESTER –II							
S.No	**Type**	**Title of the Paper**	**Credits**	**HPW**	**CA**	**ESE**	**Marks**
1	DSC	Managerial Economics	4	5	40	60	100
2	DSC	Human Resource Management	4	5	40	60	100
3	DSC	Business Environment and International Business	4	5	40	60	100
4	DSC	E-Commerce and E-Banking	4	5 (3+2)	40	40+20	100
5	SEC	Cost Accounting and Control	4	5	40	60	100
6	VAC	Quantum Techniques	2	3	20	30	50
		Total	**22**	**28**			**550**
SEMESTER -III							
S.No	**Type**	**Title of the Paper**	**Credits**	**HPW**	**CA**	**ESE**	**Marks**
1	DSC	Research Methodology& Statistical Analysis	4	5	40	60	100
2	DSC	Managerial Accounting	4	5	40	60	100
3	DSE	a) Securities Analysis and Portfolio Management b)Advanced Corporate Accounting c) Service Marketing	4	5	40	60	100
4	DSE	a) International Financial Management b)Accounting for Service Organizations c) Consumer Behaviour	4	5	40	60	100
5	OEC	Corporate Governance & Ethics	4	5	40	60	100
6	Int.	Internship/Apprenticeship/MOOCS/VC	2	2	-	50	50
		Mentorship/ECA	2	2		50	50
		Total	**24**	**29**			**600**
SEMESTER -IV							
S.No	**Type**	**Title of the Paper**	**Credits**	**HPW**	**CA**	**ESE**	**Marks**
1	DSC	Corporate Tax Planning and Management	4	5	40	60	100
2	DSC	Entrepreneurship Development	4	5	40	60	100
3	DSE	a)Financial Derivatives b) Advanced Cost Accounting and Control c) Supply Chain Management	4	5	40	60	100
4	DSE	a)Financial Markets and Services b) Accounting for Management c) Customer Relationship Management	4	5	40	60	100
5	RP	Research Project Report(100)+Viva(50)	6	6	-	150	150
		Total	**22**	**26**			**550**

DSC: Discipline Specific Course

AI: Artificial Intelligence

ESE: End Semester Examination

VAC: Value Added Course

QT: Quantum Techniques

Int. Internship

ECA: Extra Curricular Activities

RM: Research Methodology

VAC: Value – Added Course

CA: Continuous Assessment

IDC: Inter Disciplinary Course

SEC: Skill Enhancement Course

DSE: Discipline Specific Elective

OEC: Open Elective Course

VC: Vocational Course

RP: Research Project

Note:

1. Two Practical lab hours work is equal to one instruction hour.
2. The students are instructed to opt any electives with minimum strength of five.
3. Project Work has to be undertaken as per the project guidelines. A student who does not complete Project in time and does not pass Viva – Voce exam, he/she not be eligible to get the degree.
4. Students have to pass all the compulsory papers offered to them.
5. 40% of the Evaluation is based on Internal Assessment (IA) and 60% on University Exam (UE).
6. A Student has to secure at least 40% marks in the University Exams to pass the papers.
7. Department conducts Seminars, Micro presentations and guest lectures by the external faculty and Industry Experts, for the benefit of students which they attend without fail.
8. Project Work of the Students would be evaluated by the as 100 marks report and 50 marks for viva-voce

PROGRAMME OUTCOMES (POs)

On completion of the M.Com. (General) programme, students will be able to:

PO	Programme Outcome
PO1	Apply core and advanced concepts of commerce and management to analyse and solve business problems.
PO2	Demonstrate critical thinking, analytical and quantitative reasoning skills for effective managerial decision-making.
PO3	Utilise contemporary digital tools, technologies and information systems for business operations.
PO4	Communicate effectively and present business information, reports and analysis to diverse stakeholders.
PO5	Apply ethical, legal, social and professional standards in business, financial and technological practice.
PO6	Conduct research, interpret data and adopt evidence-based approaches to address business and organisational problems.
PO7	Exhibit leadership, teamwork and entrepreneurial competence in organisational and business contexts.
PO8	Adapt to dynamic, global and technology-driven business environments, including sustainability and emerging trends.

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

Question Paper Pattern for Theory Paper

Code No.

FACULTY OF COMMERCE

M.Com (GENERAL) (CBCS) – SEMESTER EXAMINATIONS

PAPER

Time: 3 Hours Max. Marks: 60

Section – A (4x3=12)

(Short Answer Type)

Answer these questions at one place only

1. UNIT-I
2. UNIT-II
3. UNIT-III
4. UNIT-IV

Section – B

(Essay Answer Type) (4x12=48)

Answer the following questions in not exceeding 90 lines each

5. a). UNIT-I

(OR)

b). UNIT-I

6. a) UNIT-II

(OR)

b) UNIT-II.

7. a) UNIT-III

(OR)

b) UNIT-III

8. a) UNIT-IV

(OR)

b) UNIT-IV

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Question Paper Pattern for Computer Related Paper

Code No.

FACULTY OF COMMERCE

M.Com (GENERAL) (CBCS) – SEMESTER EXAMINATIONS

PAPER

Time: 3 Hours Max. Marks: 40

Section – A (4x3=12)

(Short Answer Type)

Answer these questions at one place only

1. UNIT-I
2. UNIT-II
3. UNIT-III
4. UNIT-IV

Section – B

(Essay Answer Type) (4x7=28)

Answer the following questions in not exceeding 90 lines each

5. a). UNIT-I

(OR)

b). UNIT-I

6. a) UNIT-II

(OR)

b) UNIT-II.

7. a) UNIT-III

(OR)

b) UNIT-III

8. a) UNIT-IV

(OR)

b) UNIT-IV

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EXAM PATTERN FOR CONTINUOUS ASSESSMENT (CA)

CONTINUOUS ASSESSMENT – I-TEST (OFFLINE) – 40 Marks

Section – A (10 × 1 = 10 Marks) = 10 Marks
(Multiple Choice Questions)
Section – B (10 × 2 = 20 Marks) = 20 Marks
(Short Answer Questions)
Assignment = 5 Marks
Seminar = 5 Marks

CONTINUOUS ASSESSMENT – II-TEST (COMPUTER BASED TEST) – 40 Marks

Multiple Choice Questions (20 × 2 = 40 Marks)

S. No.	Component	Maximum Marks
1	I-Test (Offline)	40
2	II-Test (CBT)	40
	Total Weightage	**40 Marks**

Note: The average of the I-Test and II-Test scores shall be considered to a common scale of 40 marks.

M.Com. (GENERAL) - SEMESTER-I
ORGANISATIONAL THEORY AND BEHAVIOUR

Paper Code: DSC101 **Exam Duration- 3Hours**
Credits :4 **Maximum Marks: 100(40+60)**
PPW:5

OBJECTIVE: To familiarize the students with the concept of organization theory and apply social science concepts to organization behaviour.

Course Outcomes (COs)

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

CO1: Understand the concepts, theories and structural design of organisations.

CO2: Analyse individual and group behaviour, including personality, perception and group dynamics, with in organisations.

CO3: Apply theories of motivation, morale and leadership to improve employee and organisational performance.

CO4: Evaluate organisational effectiveness and assess strategies for managing change and culture.

UNIT I – INTRODUCTION TO ORGANISATION THEORY

Concept of Organization – Features of Organization – Types of Organizations – Organization Goals – Organization stakeholders: Concept of Organization Theory – Types of Organization Theories – Traditional Theories: Classical Organisation Theory – Neo-classical Organisation Theory - Bureaucratic Theory– Modern Organization Theories: Human Relation Approach – System Approach – Contingency Approach.

Concept of Organization Structure – Need and Role of Formal Organisation Structure – Features of Good Organization Structure - Organization Design – Contingent Factors in Organization Design – Mechanism for Designing Structure – Process in Designing Structure – Types of Organisational Structural Designs.

UNIT II – INDIVIDUAL AND GROUP DIMENSIONS OF ORGANISATIONAL BEHAVIOUR

Concept of Organizational Behaviour – Role of Organisational Behaviour – Characteristics of Organisational Behaviour – Models of Organisational Behaviour – Foundation of Individual Behaviour – Individual Differences – Psychological Factors Affecting Human Behaviour: Personality – Perception – Learning – Attitudes and Values - Models of Man.

Concept of Group Dynamics – Types of Groups – Theories of Group Formation – Group Cohesiveness – Factors Affecting Group Cohesiveness – Group Decision Making – Positive and Negative Aspects of Group Decision Making – Techniques for Improving Group Decision Making.

UNIT III – MOTIVATION, MORALE AND LEADERSHIP

Motivation: Meaning – Nature – Types – Importance of Motivation - Theories of Motivation: Maslow's Need Hierarchy Theory – Herzberg's Motivation Theory – Mc Gregor's Theory X and Theory Y - Mc Clelland's Need Theory of Motivation.
Morale: Meaning – Factors Influencing Morale – Morale and Motivation – Morale and Productivity.
Leadership: Meaning – Nature and Characteristics – Leadership Styles: Autocratic – Laissez – faire – Democratic – Paternalistic – Managerial Grid – Leadership Continuum – Theories of Leadership.

UNIT IV – ORGANISATIONAL EFFECTIVENESS, CHANGE AND CULTURE

Effectiveness: Meaning – Effectiveness and Efficiency – Approaches to Effectiveness – Factors Affecting Organisational Effectiveness.
Change: Meaning – Forces for Change – Types of Change – Changes Process – Human Reactions to Change – Causes of Resistance to Change – Overcoming Resistance to Change
Culture: Meaning – Characteristics – Functions and Dysfunctions of Culture – Changing Organizational Culture.

SUGGESTED READINGS:

1. Robins P.Stephen and Judge: Organizational Behavior, 12th Edition PHI, / Pearson New Delhi.
2. Fred Luthans: Organisational Behaviour.
3. Nelson: Organisational Behaviour – Thomson Learning.
4. Hellriegel : Organisational Behaviour Role -Thomson.
5. Piesce : Management & Organisational Behaviour -Thomson.
6. Rao. V.S.P & Narayana P.S: "Organisation Theory and Behaviour", Konark Publishers Pvt.Ltd. New
7. Delhi.
8. Shashi K. Gupta & Rosy Joshi: Organisation Theory and Behaviour, Kalyani Publishers, Luidhiana –2008.
9. Davis, Keith; Human Behaviour at work, Tata McGraw Hill Publishing Company Ltd, New Delhi.
10. Scott, Wiilam G: Organisation Theory; Homewood III Richard D.Irwin.
11. Schein, Edgar H; Oraganisational psychology; Prentice Hall of India,1979.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	1	2	2	1	3	2
CO2	3	3	1	2	2	1	3	2
CO3	3	3	2	2	2	1	3	2
CO4	3	3	1	2	2	2	3	2

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com. (GENERAL) SEMESTER-I
FINANCIAL MANAGEMENT

Paper Code: DSC102 **Exam Duration- 3Hours**
Credits :4 **Maximum Marks: 100(40+60)**
PPW:5

OBJECTIVE: To impart an intensive knowledge about the technicalities of corporate finance and make the students viable with financial decision making and managerial practices.

Course Outcomes (COs)

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

CO1: Understand the objectives and scope of financial management and apply time value of money to financial decisions and Evaluate investment proposals using capital budgeting techniques and assess risk in investment decisions.

CO3: Analyse capital structure, cost of capital and leverage decisions for optimal financing.

CO4: Apply dividend theories to formulate appropriate dividend policy decisions.

CO4: Determine and forecast working capital requirements for effective liquidity management.

UNIT I – INTRODUCTION AND INVESTMENT DECISION

INTRODUCTION: Concept - Objectives - Profit Maximization Vs Wealth Maximization. Scope and Functions of Financial Management – Role of Financial Managers — Financial Planning: Concept, types and estimation of financial requirements – Time value of money (Problems)

INVESTMENT DECISION: Nature of Capital Budgeting Decision – Investment evaluation criterion – Traditional Vs Discounted cash flows techniques (Problems) – Risk Analysis in Capital Budgeting: Concept of Risk and Uncertainty - Measurements of Risk and Return – Risk evaluation approaches – Probability distribution Approach – Sensitivity Approach and Decision Tree Approach (Problems)

UNIT II – FINANCING DECISION

Concept of Capital Structure: Constituents of Capital Structure - Capital Structure Determinants – Sources of Financing - Cost of Capital: Specific Cost of Capital for Various Sources and Weighted Average Cost of Capital (WACC) (Problems) – Capital Structure Theories – EBIT-EPS Analysis - Indifference Point - Leverages: Concept, Significance of Leverages, Types of Leverages: Impact of Operating and Financial Leverages (problems)

UNIT III– DIVIDEND DECISION

Concept of Dividend– Types of Dividend – Dividend Vs Profit Retention decision – Dividend policies – Factors influencing - Dividend Theories: Relevance and Irrelevance of dividends – Dividend Relevance: Walter's and Gordon's models – Dividend irrelevance: MM approach (Problems).

UNIT IV – WORKING CAPITAL DECISION

Concept, Components, Objectives and Types of Working Capital –Sources of Working Capital- Operating Cycle – Determinants of Working Capital – Liquidity Vs Profitability – Forecasting Working Capital Requirements (Problems) Management of Inventory, Receivables and cash (Theory Only).

SUGGESTED READINGS:

1. Prasanna Chandra: Financial Management, (TMH), 6/e,2004.
2. M.Y. Khan & P.K. Jain – Financial Management, (TMH), 4/e,2004.
3. I.M. Pandey – Financial Management (Vikas), 9/e,2005.
4. Brigham & Ehrhardt, Financial Management – Theory & Practice, Thomson Learning, 10/e –2004.
5. Ross, Westerfield& Jaffe, Corporate Finance– TMH – 7/e,2005.
6. Advanced Financial Management – Sudhindra Bhat – ExcelBooks.
7. Vanhorne, Financial Management & Policy, Pearson /PHI.
8. Keown, Martin, Petty. Scott, Financial management: principles and applications—PHI.
9. Brearly and Myers, Principle of Corporate Finance– TMH–7/e, 2004.
10. Ashwath Damodaran, Corporate Finance – Theory & Practice –John Wiley,2003.
11. Pandey & Bhatt, Cases in Financial Management - TMH, 2/e,2003.
12. Corporate Financial Strategy – Ruth Bendel – EL, Sevier India (P) Ltd.
13. Kothari &Dutta : Contemporary Financial Management–Macmillan.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	2	1	2	2	1	1
CO2	3	3	1	1	2	2	1	1
CO3	3	3	1	1	2	2	1	1
CO4	3	3	2	1	2	2	1	1

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com. (GENERAL) SEMESTER-I
MARKETING MANAGEMENT

Paper Code: DSC103 **Exam Duration- 3Hours**
Credits :4 **Maximum Marks: 100(40+60)**
PPW:5

OBJECTIVE:
The course aims to develop skills in the analysis and resolution of management problems related to the marketing process; economic, psychological and sociological characteristics of demand for various products; marketing research; channels of distribution; personal selling, pricing policies and regulation of marketing.

Course Outcomes (COs)

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

CO1: Understand evolving marketing concepts, the marketing mix and contemporary marketing trends such as green, digital and rural marketing.

CO2: Analyse market segmentation, target marketing and the factors influencing consumer and industrial buyer behaviour.

CO3: Apply product and pricing strategies, including product life cycle management, branding and pricing methods, to business decisions.

CO4: Evaluate channel-design and promotion-mix decisions for effective marketing communication.

UNIT-I: MARKETING BASICS AND CONTEMPORARY MARKETING
An Overview of Marketing – Production Concept – Product Concept – Marketing Myopia – Selling Concept – Marketing Concept – Societal Dimension of Marketing – Marketing Objectives, Importance and Scope of Marketing – Marketing Mix – Marketing Management Tasks – Marketing Planning and Strategy – Types of Market Demand.
Trends in Marketing: Social Marketing – Online Marketing – Green Marketing – Direct Marketing – Rural Marketing – Rural Markets Vs. Urban Markets – Mega Marketing – Service Marketing.

UNIT-II: MARKET SEGMENTATION, TARGET MARKETING AND CONSUMER BEHAVIOR
Market Segmentation: Concept – Types – Patterns – Benefits – Requirements for Effective Segmentation – Bases for Market Segmentation – Market Segmentation Analysis for Given Products.
Target Marketing: Concept – Types of Target Markets – Product Positioning.
Consumer Behavior: Concept – Nature – Scope – Importance – Factors Influencing Consumer Behavior: Cultural, Social, Economic, Psychological and Personal Factors – Consumer Decision-Making Process – Brand Loyalty – Cognitive Dissonance.
Industrial Buyer Behavior: Marketing Research - Concept and Steps.

UNIT-III: PRODUCT AND PRICE MANAGEMENT
Product Management: Concept of Product – Classification of Products – Levels of Product – Product Mix and Product Line Decisions – New Product Development Process – Product Life Cycle: Stages and Implications for Marketers – Branding – Packaging and Labelling Strategies.
Price Management: Pricing Concept – Objectives of Pricing – Factors Influencing Price Determination – Role of Price in Marketing Mix – New Product Pricing – Market Skimming Pricing – Market Penetration Pricing – Pricing of Products and Services – Pricing Methods.

UNIT-IV: CHANNEL AND PROMOTION MANAGEMENT
Channel Management: Nature of Marketing Channels – Channel Structure and Participants – Types of Marketing Intermediaries – Importance of Channel Management – Channel Design Decisions – Channel Conflict and Resolution – Contemporary Marketing Channels in India – Concept of Logistics Management.
Promotion Management: Concept and Role of Promotion Management – Promotion Mix – Marketing Communication Process – Advertising: Need, Objectives, Types and Major Decisions – Advertising and Social Marketing – Sales Promotion: Objectives and Tools – Personal Selling: Nature and Role of Sales Force – Publicity – Public Relations.

SUGGESTED READINGS:

1. Philip Kotler: Marketing Management Analysis, Planning & Control, 9thedn.
2. Philip Kotler: Principles of Marketing.
3. Joel R.Evans Barry Berman: Marketing.
4. E.Jerome McCarthy William D.P:arreault : Basic Marketing.
5. W.J.Stanton : Fundamentals of Marketing.
6. J.C.Gandhi : Marketing Management.
7. Lovdon & Della Bitta: Consumer Behaviour Concepts and Applications.
8. Schiff Man. Consumer Behavior, Prenticehall.
9. Lovelock: Managing Services, marketing Operations and Human Resources.
10. Electronic Commerce- Schneider -Thomson.
11. Electronic Commerce, Managerial perspective, Efraim Turban, Jae Lee, David King, Micheal chang, Addison wesley, NewDelhi.
12. Electronic Commerce, Greenstein and Feinman, Tata Mc Grawhill, New Delhi,2000.
13. Czinkota : Marketing Management 2/e -Thomson.
14. Lamb: Intro to Marketing -Thomson.
15. Jain: Marketing, Planning & Strategy -Thomson.
16. Assael: Consumer Behaviour -Thomson.

CO-PO Mapping

Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	1	2	2	1	3	2
CO2	3	3	1	2	2	1	3	2
CO3	3	3	2	2	2	1	3	2
CO4	3	3	1	2	2	2	3	2

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com. (General) - SEMESTER-I
BUSINESS APPLICATIONS AND DIGITAL SKILLS

Paper Code: DSC104 **Exam Duration- 3Hours**
Credits :4 **Maximum Marks: 100(40+20+40)**
PPW: 5 (3T+2P)

OBJECTIVE

To develop practical proficiency in business applications, digital productivity tools, spreadsheet modelling and data analysis for business and commerce applications.

Course Outcomes (COs)

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

CO1: Use MS-Word to create and manage professional business documents, reports and correspondence.

CO2: Design effective business presentations and apply MS-Excel formulas and functions for business computations.

CO3: Apply advanced Excel tools such as lookup functions, pivot tables and what-if analysis for business data analysis.

CO4: Develop spreadsheet models and dashboards to support business data analysis and decision-making.

UNIT–I: DIGITAL PRODUCTIVITY AND BUSINESS COMMUNICATION

Digital Business Applications: Role of digital applications in business operations, communication and decision-making – Business use of Internet, E-mail, Cloud Services and Online Collaboration Tools.

MS-Word: Introduction to Word Processing and its Applications in Business – Creating and Managing Professional Documents – Text and Paragraph Formatting – Page Layout and Document Design – Styles and Templates – Tables – Inserting and Formatting Images, Shapes and Other Objects – Headers and Footers – Page Breaks and Section Management – Find and Replace – Spelling and Grammar Tools – Mail Merge – Referencing and Citations – Document Review and Collaboration – Preparation of Business Reports, Letters and Academic Documents.

UNIT–II: BUSINESS PRESENTATIONS AND SPREAD SHEETS

MS-PowerPoint: Introduction to Business Presentations – Creating and Managing Presentations – Slide Layouts and Views – Themes and Templates – Formatting Text and Objects – Inserting Tables, Images, Charts, Graphs and Smart Art – Slide Transitions and Animations – Presentation Design Principles – Data Storytelling and Visual Communication – Interactive Presentations – Preparing Effective Business and Academic Presentations.

MS-Excel: Spreadsheet Concepts and Applications in Business – Creating and Managing Worksheets and Workbooks – Data Entry, Editing and Formatting – Cell References and Ranges – Relative, Absolute and Mixed References – Basic Formulas and Functions – Mathematical, Statistical, Logical, Text and Financial Functions – Conditional and Nested IF Functions.

UNIT–III: SPREAD SHEET FUNCTIONS AND DATA ANALYSIS

MS-Excel: Data Sorting, Filtering and Validation – Lookup and Reference Functions: VLOOKUP, HLOOKUP, XLOOKUP, INDEX and MATCH – Conditional Formatting – Charts and Graphs – Pivot Tables and Pivot Charts – What-If Analysis: Goal Seek, Data Tables and Scenario Manager – Data Consolidation and Subtotals – Text to Columns – Named Ranges and Formula Auditing.

UNIT–IV: SPREAD SHEET MODELLING AND BUSINESS DATA ANALYSIS

Business Data Analysis: Spreadsheet Modelling for Business Decision-Making – Business Data Analysis – Development and Interpretation of Simple Business Dashboards.

SUGGESTED READINGS

1. Saxena, Sanjay – *MS Office*, Vikas Publishing House.
2. Walkenbach, J. – *Microsoft Excel Bible*, Wiley.
3. Frye, Curtis – *Microsoft Excel Step by Step*, Microsoft Press.
4. BPB Publications – *MS Office*.
5. Rajaraman, V. – *Introduction to Information Technology*, PHI Learning.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	3	1	1	2	1	3
CO2	2	2	3	1	1	2	1	3
CO3	2	2	3	1	1	2	1	3
CO4	2	2	3	1	1	2	2	3

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com. (General) - SEMESTER-I
SUSTAINABLE DEVELOPMENT

Paper Code:VAC-1 **Exam Duration: 2 Hours**
Credits: 2 **Max. Marks: 50**
PPW: 2

Objective

To develop an understanding of sustainable development and its application to business, with emphasis on SDGs, ESG, climate action, circular economy, sustainable finance, responsible business practices and emerging technologies for sustainability.

Course Outcomes (COs)

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

CO1: Understand the meaning, dimensions and principles of sustainable development and the SDGs.

CO2: Analyse the role of business in addressing global sustainability challenges such as climate change.

CO3: Evaluate ESG practices, sustainability reporting frameworks and green finance instruments.

CO4: Assess emerging practices such as circular economy, sustainable supply chains and AI for sustainability.

UNIT I: SUSTAINABLE DEVELOPMENT AND BUSINESS

Sustainable Development – Meaning, Dimensions and Principles – Sustainable Development Goals (SDGs) – Triple Bottom Line – Stakeholder Approach – Systems Thinking for Sustainability – Global Sustainability Challenges – Climate Change – Net-Zero and Climate Transition – Sustainable Consumption and Production – Green Economy – Just Transition and Social Inclusion – Role of Business in Sustainable Development.

UNIT II: SUSTAINABLE BUSINESS AND EMERGING PRACTICES

Environmental, Social and Governance (ESG) – Corporate Sustainability – ESG Metrics, Double Materiality and Sustainability Reporting – BRSR, ISSB and Integrated Reporting: Overview – Sustainable Finance – Green Finance – Green Bonds, Sustainability-Linked Finance and Carbon Markets – Circular Economy – Regenerative Business Models – Sustainable and Resilient Supply Chains – Green Procurement – Sustainable Entrepreneurship and Innovation – Social Innovation and Inclusive Business – AI and Digital Technologies for Sustainability – Sustainability Analytics and Impact Measurement – Greenwashing and Responsible Sustainability Communication – Emerging Trends in Sustainable Business.

SUGGESTED READINGS:

1. Sachs, J. D. – The Age of Sustainable Development, Columbia University Press.
2. Elkington, J. – Cannibals with Forks: The Triple Bottom Line of 21st Century Business, Capstone Publishing.
3. Rogers, P. P., Jalal, K. F. & Boyd, J. A. – An Introduction to Sustainable Development, Earthscan.
4. Adams, C. A. – Sustainability and Corporate Reporting, Routledge.
5. Hopwood, A. G., Unerman, J. & Fries, J. – Accounting for Sustainability: Practical Insights, Earthscan.
6. World Commission on Environment and Development – Our Common Future, Oxford University Press.

ADDITIONAL REFERENCE SOURCES

1. SEBI – Business Responsibility and Sustainability Reporting (BRSR) Framework.
2. International Sustainability Standards Board (ISSB) – IFRS Sustainability Disclosure Standards.
3. International Financial Reporting Standards (IFRS) Foundation – Sustainability Disclosure Standards.
4. World Bank – Sustainable Development and Climate Finance Resources.
5. UNEP – Sustainable Consumption, Production and Circular Economy Resources.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	2	1	3	1	1	3
CO2	1	2	2	1	3	1	1	3
CO3	1	2	2	1	3	2	1	3
CO4	1	2	2	1	3	2	1	3

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com.(GENERAL) SEMESTER-I
ARTIFICIAL INTELLIGENCE

Paper Code: IDC-1 **Exam Duration: 2Hours**
Credits :2 **Max. Marks:50**
PPW:2

OBJECTIVE
To introduce students to the fundamental concepts of Artificial Intelligence and its growing role in business, commerce and society, and to create awareness of basic AI applications, opportunities, limitations and ethical considerations.

Course Outcomes (COs)

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

CO1: Understand the fundamental concepts, evolution and types of Artificial Intelligence.

CO2: Distinguish between AI, Machine Learning, Deep Learning and Generative AI.

CO3: Identify applications of AI across business functions such as marketing, finance, HR and e-commerce.

CO4: Evaluate ethical issues, bias, privacy concerns and the impact of AI on employment.

UNIT-I: FUNDAMENTALS OF ARTIFICIAL INTELLIGENCE
Artificial Intelligence – Meaning, Evolution and Scope – Objectives and Characteristics of AI – Types of AI – AI, Machine Learning and Deep Learning: Basic Concepts – Data and AI – Introduction to Generative AI – Overview of Natural Language Processing and Computer Vision – Common AI Tools and Applications – Benefits and Limitations of Artificial Intelligence.

UNIT-II: ARTIFICIAL INTELLIGENCE IN BUSINESS AND COMMERCE
Applications of AI in Business and Commerce – AI in Marketing – Finance and Accounting – Banking – Human Resource Management – Operations – Customer Service – E-Commerce and Digital Business – AI-Assisted Business Communication and Productivity – Introduction to AI-Based Decision-Making – Ethical Issues in AI – Bias and Fairness – Privacy and Data Security – Transparency and Accountability – Human Oversight – Impact of AI on Employment and Skills – Emerging Trends in Artificial Intelligence.

SUGGESTED READINGS

1. Russell, S. & Norvig, P. – *Artificial Intelligence: A Modern Approach*, Pearson.
2. Alpaydin, E. – *Introduction to Machine Learning*, MIT Press.
3. Mollick, E. – *Co-Intelligence: Living and Working with AI*, Portfolio.
4. UNESCO – *Recommendation on the Ethics of Artificial Intelligence*.
5. OECD – *OECD AI Principles and Artificial Intelligence Resources*.
6. NITI Aayog – *National Strategy for Artificial Intelligence*.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	2	1	3	1	1	3
CO2	1	2	2	1	3	1	1	3
CO3	1	2	2	1	3	1	1	3
CO4	1	2	2	1	3	2	1	3

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

SEMESTER-II

M.Com. (General) - SEMESTER-II
MANAGERIAL ECONOMICS

Paper Code: DSC201 **Exam Duration- 3Hours**
Credits :4 **Maximum Marks: 100**
PPW:5

OBJECTIVE: To understand the role of economic analysis in formulating policies at the firm level and apply basic economic theories to managerial decision making.

Course Outcomes (COs)

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

CO1: Understand the scope of managerial economics and the concepts of demand and its elasticity.

CO2: Analyse production functions and determine optimal combinations of inputs.

CO3: Evaluate short-run and long-run cost functions and perform break-even analysis.

CO4: Analyse price and output decisions under different market structures.

UNIT-I: INTRODUCTION TO MANAGERIAL ECONOMICS

Meaning and Nature of Managerial Economics – Characteristics, Significance and Scope of Managerial Economics – Role and Responsibility of Managerial Economist - Objectives and Constraints of Firm – Concepts of Economic Profit and Accounting Profit (including problems) – Functional Relationship between Total, Average and Marginal Revenue – Total, Average and Marginal Cost – Total Cost Function (Simple problems requiring application of First and Second order derivatives).

Meaning of Demand – Determinants of Demand – Demand Function – Individual Demand Function – Market Demand Function - Demand Estimation — Elasticity of Demand — Price Elasticity of Demand: Point and Arc Elasticity Measurements – Income Elasticity of Demand – Cross Elasticity of Demand (Including simple problems)

UNIT-II: PRODUCTION FUNCTION

Meaning of Production and Production Function – Cobb Douglas Production Function – Production with One Variable Input – Diminishing Marginal Returns – Optimal Employment of a Factor of Production – Production with Two Variable Inputs – The Production iso-quant – The production iso-costs Optimal Employment of Two Inputs – Expansion Paths – Economies of Scale and Scope (including problems)

UNIT-III: COST FUNCTION

Economic Concept of Cost – Short Run Cost Functions Finding Minimum Average Variable Cost through Equations – Long Run Cost Function – Linear and Non-linear Break-even Analysis – Profit Contribution Analysis (including simple problems)

UNIT-IV: MARKET STRUCTURE

Perfect and Imperfect Market Condition – Perfect Competition – Characteristics - Equilibrium Price – Profit Maximization, in Short run and Long run – Shut down Decision - Monopoly – Characteristics – Profit Maximization in Short run and Long run – Allocative Inefficiency, Income Transfer and Rent Seeking. Monopolistic Competition – Characteristics - Profit Maximization – Price and Output Determination in Short run and Long run - Oligopoly - Characteristics – Price Rigidity - Kinked Demand Model (Theory Only).

SUGGESTED READINGS:

1. H.Carig Petersen and W.Criss Lewis – Managerial Economics, Prentice Hall India, New Delhi,2000.
2. Maurice – Managerial Economics, Prentice Hall India, New Delhi,2000.
3. Joel Dean – Managerial Economics, Prentice Hall India, New Delhi,2000.
4. Baumol W. J – Economics Theory and Operation Analysis.
5. J.LPappers, E.F.Bighan, M.Hirsch – Managerial Economics, Prentice India, New Delhi, 2000.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	1	1	1	2	1	1
CO2	2	3	1	1	1	2	1	1
CO3	2	3	1	1	1	2	1	1
CO4	2	3	1	1	1	2	1	1

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com. (GENERAL) SEMESTER-II
HUMAN RESOURCE MANAGEMENT

Paper Code: DSC202 **Exam Duration- 3Hours**
Credits :4 **Maximum Marks: 100(40+60)**
PPW:5

OBJECTIVE: To understand various facets of Human Resource Management and comprehend emerging developments in HRM.

Course Outcomes (COs)

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

CO1: Understand the concepts, scope and functions of human resource management and HRD.

CO2: Apply job design, job analysis, human resource planning, recruitment and selection processes.

CO3: Evaluate performance appraisal, training and empowerment practices for developing human resources.

CO4: Analyse compensation management, employee relations and collective bargaining practices.

UNIT I: INTRODUCTION

Concepts, Significance, Objectives, Scope andFunctions of Human Resource Management - Changing role of Human Resource Manager – HRM Policies - Impact of Environment on Human Resource Management- Human Resource Development: Concept, Objectives, Scope and Techniques of HRD.

UNIT II: ACQUISITION OF HUMAN RESOURCE

Job Design: Concept Approaches - Job Rotation - Job Enlargement - Job Enrichment- Job Bandwidth. Job Analysis: Concept - Objectives -Job Description and Job Specification- Methods of Job Analysis. Human Resource Planning: Concept - Objectives - Benefits - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning. Recruitment: Objectives - Sources of Recruitment. Selection: Concept –Selection Procedure – Tests and Interview - Placement - Induction - Promotion -Transfer.

UNIT III: DEVELOPING AND MOTIVATING HUMAN RESOURCES

Performance Appraisal: Concept, Objectives, Traditional and Modern Methods of Appraisal – Problems in Performance Appraisal - Concepts of Potential Appraisal, Assessment Centers and Career Planning andDevelopment. Training: Assessing training needs Methods and Evaluation of Training – Development – Techniques of Management Development – Evaluating Effectiveness.

Empowerment: Concept of Empowerment and Participative Management: Objectives and Types of Participative Management – Quality Circles- Forms of Workers Participation in Management.

UNIT IV: MAINTENANCE OF HUMAN RESOURCE

Compensation Management: Concept – Objectives. Job Evaluation: Concept Methods. Concept of Minimum Wage, Living Wage and Fair Wage – Wage Differentials- Essentials of Sound Wage Structure. Employee Relations: Concept – Objectives. – Discipline: Concept – Objectives. – Grievance: Concept, Causes and Procedure of Grievance. Trade Unions: Objectives - Role of Trade Union in the economy - Collective Bargaining – Types – Essential conditions for the success of Collective Bargaining.

SUGGESTED READINGS:

1. Bohlander: Human Resource Management, Thomson.
2. David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management,PHI.
3. Biswajeet Pattanayak : Human Resource Management, PHI.
4. Srinivas K. R: Human Resource Management in Practice,PHI.
5. Mathis: Human Resource Management, 10e Thomson.
6. Sadri, Jayasree, Ajgaonkar, Geometry of HR, Himalaya.
7. Subba Rao P. Personnel and Human Resource Management, Himalaya.
8. VSP Rao, Human Resource Management, Vikas.
9. Mello: Strategic Human Resource Management, 2eThomson.
10. Gupta CB, Human Resource Management, Sultan Chand &Sons.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	1	2	2	1	3	2
CO2	3	3	2	2	2	1	3	2
CO3	3	3	1	2	2	2	3	2
CO4	3	3	1	2	2	1	3	2

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com. (GENERAL) SEMESTER-II
BUSINESS ENVIRONMENT AND INTERNATIONAL BUSINESS

Paper Code: DSC203 **Exam Duration- 3Hours**
Credits :4 **Maximum Marks: 100(40+60)**
PPW:5

OBJECTIVE: To know the basic concepts of Business Environment and Global Business and its impact on Business Environment.

Course Outcomes (COs)

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

CO1: Understand the concept and components of the business environment.

CO2: Analyse industrial policies, regulations and their impact on business growth.

CO3: Evaluate theories of international trade, FDI/FPI and India's foreign trade policy.

CO4: Analyse regional economic integration and the role of international economic institutions such as the IMF, WTO and World Bank.

UNIT-I CONCEPTS AND ELEMENTS OF BUSINESS ENVIRONMENT:

Business Environment: Concept and types of Business Environment –Internal Environment – External Environment - Economic Environment- Economic Systems - Economic policies - (Monetary and Fiscal policies) - Political Environment - Role of Government in Business - Legal Environment - Social Responsibility of Business - Corporate Governance - Corporate Social Responsibility –Technological, Social and cultural factors and their influence on business.

UNIT- II INDUSTRIAL POLICIES AND REGULATIONS

Rational for Industrial Policy - Industrial Policies up to 1991 - Evaluation of New Industrial Policy – Liberalization, Privatization and Globalization – Public and Private Participation (PPP) – Disinvestment - Industrial Growth and Structural changes – Economic Planning – NITI Aayog.

UNIT-III THEORIES OF INTERNATIONAL TRADE, FOREIGN CAPITAL.

Types of International Trade Theories - Globalization and its drivers - Modes of entry into International Business - Government intervention in International Trade - Tariff and Non-Tariff barriers - India’s Foreign Trade Policy – FEMA – FERA. Balance of Payment - Importance and components. Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI) - Types of FDI, Costs and benefits of FDI to home and host countries - Trends in FDI - India’s FDI policy-

UNIT-IV REGIONAL ECONOMIC INTEGRATION AND INTERNATIONAL ECONOMIC INSTITUTIONS:

Regional Economic Integration: Levels of Regional Economic Integration - Trade creation and diversion affect - Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA and BRICS.

International Economic Institutions IMF: Structure, Functions and objectives- World Bank: Structure, Functions and objectives - UNCTAD: Structure, Functions and objectives - WTO: Structure, Functions and objectives – AOA - GATS – TRIPS – TRIMS.

SUGGESTED READINGS:

1. Justin Paul, International Business, PHI, Eastern Economy Edition.
2. Francis Cehrunilam , International Business ,PHI, Eastern Economy Edition.
3. Subba Rao, International Business, Himalaya Publishing House.
4. Ashwathappa: International Business, Tata Mc.Graw.Hill.
5. Verma M.L., International Trade, Vikas Publishing House Pvt. Ltd.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	1	2	2	1	3	2
CO2	3	3	1	2	2	1	3	2
CO3	3	3	1	2	2	2	3	2
CO4	3	3	1	2	2	1	3	2

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com. (General) SEMESTER-II
E-COMMERCE AND E-BANKING

Paper Code: DSC204 **Exam Duration- 3 Hours**
Credits :4 **Maximum Marks: 100(40+20+40)**
PPW: 5 (3T+2P)

OBJECTIVE
To develop comprehensive knowledge and practical understanding of E-Commerce and E-Banking, with emphasis on digital business models, electronic transactions, digital payment systems, cybersecurity, consumer protection, fintech innovations and emerging trends in the Indian and global digital economy.

Course Outcomes (COs)

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

CO1: Understand e-commerce business models and the digital business ecosystem.

CO2: Analyse digital banking channels and electronic payment systems such as UPI, CBDC, IMPS, NEFT and RTGS.

CO3: Apply cybersecurity principles, encryption and authentication techniques to secure digital transactions.

CO4: Evaluate e-commerce operations, consumer protection provisions and emerging technologies such as blockchain and IoT.

UNIT-I: E-COMMERCE AND DIGITAL BUSINESS MODELS

E-Commerce – Meaning, Nature, Scope and Evolution – E-Commerce and E-Business – E-Commerce Ecosystem – Internet, Intranet and Extranet – E-Commerce Business Models: B2B, B2C, C2C, C2B, B2G and G2C – Marketplace and Platform-Based Business Models – Direct-to-Consumer (D2C) Model – E-Commerce Value Chain – Benefits, Limitations and Challenges of E-Commerce – E-Commerce Applications in Retail, Education, Healthcare, Travel and Government Services – E-Commerce Opportunities in India – Mobile Commerce – Social Commerce – Omnichannel Commerce – Quick Commerce – Digital Platforms and Platform Economy.

UNIT-II: E-BANKING AND DIGITAL PAYMENT SYSTEMS

E-Banking – Meaning, Scope and Evolution – Digital Banking Channels: Internet Banking, Mobile Banking and ATM Services – Electronic Payment Systems – UPI and UPI-Based Payment Services – Digital Wallets and Prepaid Payment Instruments – Debit and Credit Cards – Payment Gateways and Payment Aggregators – IMPS, NEFT and RTGS – Bharat Bill Payment System (BBPS) – National Electronic Toll Collection (NETC) – Aadhaar Enabled Payment System (AePS) – Electronic Clearing and Settlement Systems – Digital Rupee (e₹) and Central Bank Digital Currency (CBDC) – FinTech in Digital Banking and Payments – Embedded Finance and Digital Lending.

UNIT-III: CYBER SECURITY, DIGITAL TRUST AND LEGAL FRAMEWORK

Cybersecurity in E-Commerce and E-Banking – Security Threats and Vulnerabilities – Phishing, Spoofing, Malware, Ransomware and Social Engineering – Confidentiality, Integrity and Availability – Authentication and Authorization – Multi-Factor Authentication – Encryption and Decryption – Symmetric and Asymmetric Cryptography – Digital Signatures and Digital Certificates – Public Key Infrastructure (PKI) – Secure Communication and SSL/TLS – Firewalls and Intrusion Detection – Secure Payment Transactions – Cyber Fraud and Risk Management – Data Privacy and Protection – Information Technology Act, 2000 – Digital Personal Data Protection Framework – Digital Identity and Trust – Legal and Ethical Issues in Digital Commerce.

UNIT-IV: E-COMMERCE OPERATIONS, CONSUMER PROTECTION AND EMERGING TECHNOLOGIES

Electronic Data Interchange (EDI) – Digital Contracts and Electronic Transactions – E-Commerce Transaction Process – Online Ordering, Payment, Fulfilment, Delivery, Returns and Refunds – E-Commerce Logistics and Last-Mile Delivery – Inventory and Order Management – Customer Relationship Management in E-Commerce – Consumer Rights in E-Commerce – Consumer Protection Act, 2019 – Consumer Protection (E-Commerce) Rules – Grievance Redressal and Consumer Dispute Resolution – Unfair Trade Practices and Misleading Digital Advertising – Dark Patterns – Blockchain Applications in E-Commerce and Banking – Cryptocurrency and Virtual Digital Assets: Overview – Open Banking – AI Applications in E-Commerce and E-Banking: Overview – Internet of Things (IoT) and Smart Commerce – Future Trends in Digital Commerce and Banking.

LABORATORY / PRACTICAL SESSIONS IN E-COMMERCE AND E-BANKING

1. **E-Commerce Website Analysis**
   Study an e-commerce platform and analyze its product catalogue, search, shopping cart, checkout, payment options, customer reviews and return/refund mechanisms.
2. **E-Commerce Business Model Identification**
   Analyze selected digital businesses and identify their business models such as B2B, B2C, C2C, D2C, marketplace and platform models.
3. **Digital Payment Demonstration**
   Study and demonstrate the workflow of digital payments using UPI, QR-based payments, mobile banking or other permitted digital-payment interfaces in a controlled/educational environment.
4. **E-Banking Services Analysis**
   Examine internet/mobile banking services and compare fund transfer, bill payment, account services, card services and other digital banking facilities.
5. **Payment Gateway and Checkout Analysis**
   Study the role of payment gateways/payment aggregators in an online transaction and prepare a transaction-flow diagram.
6. **E-Commerce Website Development**
   Create a simple static e-commerce webpage using HTML and basic CSS, containing product information, navigation, contact details and a simple enquiry/order form.
7. **Digital Consumer Protection Case Study**
   Examine an e-commerce transaction involving cancellation, refund, misleading information, unfair practice or grievance redressal and prepare a case analysis.
8. **Cybersecurity and Digital Fraud Awareness**
   Identify common phishing, social-engineering and online-payment fraud scenarios and prepare preventive measures.
9. **E-Commerce Comparative Study**
   Compare two e-commerce platforms based on business model, customer experience, payment options, delivery, returns, personalization and consumer protection.
10. **Emerging Technology Case Study**
    Prepare a case study on one of the following: AI in e-commerce, quick commerce, social commerce, blockchain, CBDC, embedded finance, digital lending or open banking.

SUGGESTED READINGS

1. Laudon, K. C. & Traver, C. G. – *E-Commerce: Business, Technology, Society*, Pearson.
2. Turban, E., Outland, J., King, D., Lee, J. K., Liang, T. P. & Turban, D. C. – *Electronic Commerce: A Managerial and Social Networks Perspective*, Springer.
3. Chaffey, D. – *Digital Business and E-Commerce Management*, Pearson.
4. Schneider, G. – *Electronic Commerce*, Cengage Learning.
5. Whiteley, D. – *E-Commerce: Strategy, Technologies and Applications*, McGraw Hill.
6. Murthy, C. S. V. – *E-Commerce: Concepts, Models and Strategies*, Himalaya Publishing House.
7. Krishnamurthy – *E-Commerce Management*, Vikas Publishing House.
8. Daniel Amor – *The E-Business (R)Evolution*, Pearson.

Important Current Reference Sources

- **Reserve Bank of India (RBI)** – digital payments, banking and payment systems. RBI's payment-system materials cover UPI, IMPS, NEFT, RTGS and other payment infrastructure.
- **National Payments Corporation of India (NPCI)** – UPI and retail payment products.
- **Ministry of Electronics and Information Technology (MeitY)** – IT and data-protection legislation and rules.
- **Department of Consumer Affairs** – Consumer Protection Act, E-Commerce Rules and related consumer-protection developments.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	1	1	1	3
CO2	3	2	3	2	1	1	1	3
CO3	3	2	3	2	1	1	1	3
CO4	3	2	3	2	1	2	1	3

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com. (GENERAL) SEMESTER-II
COST ACCOUNTING AND CONTROL

Paper Code:SEC **Exam Duration- 3Hours**
Credits :4 **Maximum Marks: 100(40+60)**
PPW:5

OBJECTIVE
To provide a sound understanding of cost accounting principles and techniques and to develop practical skills in cost ascertainment, cost control, budgeting and managerial decision-making.

Course Outcomes (COs)

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

CO1: Understand the nature, objectives and terminology of cost accounting and prepare cost sheets.

CO2: Apply job, batch, contract and process costing methods to ascertain product and service costs.

CO3: Apply marginal costing techniques such as break-even and cost-volume-profit analysis to managerial decisions.

CO4: Prepare functional budgets and apply standard costing and variance analysis for budgetary control.

UNIT-I: INTRODUCTION TO COST ACCOUNTING
Cost Accounting – Nature, Scope, Objectives and Functions – Cost Concepts and Terminology – Cost Classification – Cost Centre and Cost Unit – Cost Behaviour – Preparation of Cost Sheet – Installation of Costing System – Cost Accounting and its Relationship with Financial Accounting and Management Accounting – Cost Accounting Standards – Integral and Non-Integral Accounting – Reconciliation of Cost and Financial Accounts. (**Including Problems)**
UNIT-II: METHODS OF COSTING
Job Costing – Batch Costing – Contract Costing – Process Costing – Features and Applications – Normal and Abnormal Losses – Process Accounts with Stocks – Equivalent Production – FIFO and Weighted Average Methods – Inter-Process Profit – Joint Products and By-Products. (**Including Problems)**
UNIT-III: MARGINAL COSTING AND MANAGERIAL DECISION-MAKING
Marginal Costing – Meaning and Features – Contribution – Profit-Volume Ratio – Break-Even Analysis – Margin of Safety – Cost-Volume-Profit Analysis – Marginal Costing and Absorption Costing – Differential Costing – Relevant Cost and Relevant Revenue – Managerial Applications – Make or Buy Decisions – Accept or Reject Special Orders – Product Mix – Limiting Factor – Pricing Decisions. (**Including Problems)**
UNIT-IV: BUDGETARY CONTROL AND STANDARD COSTING
Budget – Meaning and Essentials – Budgeting and Budgetary Control – Objectives, Advantages and Limitations – Classification of Budgets – Sales Budget – Production Budget – Material Budget – Labour Budget – Overhead Budget – Cash Budget – Master Budget – Flexible Budget – Zero-Based Budgeting – Standard Costing – Meaning, Objectives and Limitations – Establishment of Standards – Variance Analysis – Material, Labour and Overhead Variances – Revision of Standards – Interpretation and Control of Variances.
(Including Problems)

SUGGESTED READINGS

1. Athma, Prashanta – *Cost and Management Accounting*, Himalaya Publishing House.
2. Jain, S.P. & Narang, K.L. – *Advanced Cost Accounting*, Kalyani Publishers.
3. Iyengar, S.P. – *Cost Accounting: Principles and Practice*, Sultan Chand & Sons.
4. Khan, M.Y. & Jain, P.K. – *Theory and Problems in Cost Accounting*, McGraw Hill.
5. Kishore, Ravi M. – *Cost and Management Accounting*, Taxmann.
6. Arora, M.N. – *Cost Accounting: Principles and Practice*, Vikas Publishing House.
7. Bhattacharyya, Asish K. – *Principles and Practice of Cost Accounting*, Prentice Hall.
8. Drury, Colin – *Management and Cost Accounting*, Cengage Learning.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	1	1	3	1	1	1
CO2	3	2	2	1	3	1	1	1
CO3	3	2	2	1	3	1	1	1
CO4	3	2	2	1	3	1	1	1

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*

M.Com. (GENERAL) SEMESTER-II

Quantum Techniques

Paper Code: VAC-2 **Exam Duration- 2Hours**
Credits: 2 **Maximum Marks: 50**
PPW:2

OBJECTIVE
To introduce students to the fundamentals of quantum technology and quantum computing and create awareness of their potential applications in business, finance, commerce, cybersecurity and digital transformation.

Course Outcomes (COs)

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

CO1: Understand the fundamentals of quantum technology, qubits, super position and entanglement.

CO2: Distinguish between classical and quantum computing models and algorithms.

CO3: Identify applications of quantum computing in finance, banking and supply chain optimisation.

CO4: Evaluate the opportunities and challenges of quantum cryptography and post-quantum cyber security for business.

UNIT-I: FUNDAMENTALS OF QUANTUM TECHNOLOGY
Quantum Technology – Meaning, Evolution and Scope – Classical Computing and Quantum Computing – **Qubits and Quantum States** – Superposition – Entanglement – Quantum Measurement – Quantum Gates and Quantum Circuits: Basic Concepts – Quantum Algorithms: Overview – Quantum Computing Models – Quantum Hardware and Quantum Processors – **Quantum Computing, Quantum Communication and Quantum Sensing: An Overview** – Opportunities and Limitations of Quantum Technology.

UNIT-II: QUANTUM APPLICATIONS IN BUSINESS AND COMMERCE
Quantum Computing in **Finance and Banking** – Portfolio Optimization – Risk Analysis – Fraud Detection – Financial Modelling and Forecasting – Quantum Applications in **Supply Chain and Logistics Optimization** – Business Analytics and Decision-Making – Quantum Machine Learning: Overview – **Quantum Cryptography and Post-Quantum Cybersecurity** – Quantum Communication and Secure Transactions – Applications in E-Commerce and Digital Business – Quantum Technology and Artificial Intelligence – Business Opportunities and Challenges – **Future of Quantum Technology and Industry Readiness**.

Suggested Readings
1.Nielsen, M. A. & Chuang, I. L. – *Quantum Computation and Quantum Information*, Cambridge University Press.
2.McKinsey & Company – *Quantum Technology Monitor* and Quantum Technology business resources.
3.Deloitte – *A Business Leader's Guide to Quantum Technology*.
4.Preskill, J. – *Quantum Computing in the NISQ Era and Beyond*, Quantum.
5.National Quantum Mission, Government of India – Official resources on Quantum Technologies.
6.World Economic Forum – Resources on Quantum Computing and Emerging Technologies.

CO-PO Mapping

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	2	1	3	1	1	3
CO2	1	2	2	1	3	1	1	3
CO3	1	2	2	1	3	1	1	3
CO4	1	2	2	1	3	2	1	3

Note: *3 = High correlation, 2 = Medium correlation, 1 = Low correlation, and – = No correlation.*