



Department of Commerce and Management
M.Com. I Year

S. No.	Course Title
1.	Cost Analysis and Control
2.	Organizational Behaviour
3.	Business Environment
4.	Managerial Economics
5.	Advanced Statistical Analysis
6.	Advances in management
7.	Research Methodology
8.	Industrial Relation and Labour Laws
9.	Introduction to Intellectual Property Rights
10.	Constitutional, Human and Moral Values
11.	Human Values and Citizenship Behaviour
12.	E-business Fundamentals



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Cost Analysis and Control (M.Com. Syllabus)

Part A: Introduction			
Program: Post Graduation	Class: M.Com.	Year: I	Session: 2025-26
Subject: Management			
1	Course Code	MC-101	
2	Course Title	Cost Analysis and Control	
3	Course type	Core - I	
4	Pre-requisite (if any)	B.Com.	
5	Course Learning Outcomes (CLO)	After successfully completing this course, the student shall be able to: 1. To understand the Concept of Cost, Inventory Control and Overhead Accounting. 2. To understand the learning about fixed and variable cost and its impact on Profit as well as decision making. 3. To understand about types and preparation of budget. 4. To understand the various standards cost of materials, labour and overheads. 5. To understand the determination cost of product/service	
6	Credit Value	5	
7	Total marks	Max. Marks 40+60 Mini. Passing marks: 40	

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Part B: Contents of the Course

Unit	Topics	No. of Lectures (hrs.)
Unit-1	Concepts and practices system of Cost Accounting in ancient India, History of Cost Accounts in India, Methods of Cost Accounting in India, Various Cost Concept, Techniques of Costing, Installation of Costing System, Methods of Inventory Control, Overheads Accounting.	15
Unit-2	Process Accounting, Joint and By-Product, Equivalent Production and Inter Process Profit, Operating Cost.	15
Unit-3	Marginal Costing: Concepts, Use of Marginal Costing in Indian Industries, Break Even Analysis, Price Strategy: Factors Influencing Product Pricing, Pricing Decision Process, Methods of Determination of Pricing.	15
Unit-4	Standard Costing and Variance analysis, Budgetary Control: Basic Concept, Preparation of Functional Budget.	15
Unit-5	Differential Cost and Control: Concept of Differential Cost, Decision Making and Different Cost, Cost Reduction and Cost Control Process, Cost Audit: Objectives and Advantages.	15

Keywords/Tags: Concept of Cost, Overheads, Joint and by- Product, Operating Cost, Marginal Cost, Budget, Standard Costing, Variance Analysis, Differential Cost.

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Part C: Learning Resources			
S.No.	Title of Book/Resource	Author(s)	Publisher
1	Cost Accounting	Agarwal M.L., Dr. Gupta	Sahitya Bhavan Publications, Agra
2	Cost Accounting - Theory, Problems and Solutions	Arora, M.N.	Himalaya Publishing House, New Delhi.
3	Cost Accounting	Theory and Practice,	PHI
4	Advanced Cost Accounting	Jain and Narang	Kalyani Publishers
5	Cost Accounting,	Jawaharlal	McGraw Hill Education
6	Cost Accounting,	Mehta B.K	Sanjay, Sahitya Bhavan Publication
7	Cost Accounting	Oswal Maheshwari	Ramesh Book depot
8	Cost Accounting	S.N. Maheshwari	Shree Mahavir Book depot.
9	परिव्यय लेखांकन	डॉ. अग्रवाल, एम एस., डॉ. गुप्ता	साहित्य भवन पब्लिकेशन आगरा
10	लागत लेखांकन	डॉ. मेहता बी.के	साहित्य भवन पब्लिकेशन एण्ड डिस्ट्रीब्यूटर्स, आगरा
Suggested Digital Platforms, weblinks:			
S.No.	Description		
1	https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf		
2	https://bhu.ac.in/site/contents/uploads/2018/02/Advanced-Cost-Accounting.pdf		
3	https://www.slideshare.net/ramuskhd/post-gcps-cost-acc-110		
4	https://oms.bdu.ac/fee/admin/contents/367B/M.Com-Cost-Management-Accounting.pdf		
5	https://oms.bdu.ac/fee/admin/contents/367B/M.Com(2)20051812424179.pdf		
6	https://pau.edu.in/accounting/uploads/pdd/fms/fim_fin_fin.pdf		
7	https://www.ipu.ac.in/ipu/dms/pfs/6368404364870777CostManagementAccounting&Con		
8	https://jrcl.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accounting		

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Part D – Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks: 100		
Continuous Comprehensive Evaluation (CCE): 40 Marks, Autonomous Exam: 60 Marks		
Internal Assessment Continuous Comprehensive Evaluation (CCE)	Class Test/ Assignment/ Presentation As Per Ordinance 14(2)	40
External Assessment Autonomous Exam Section Time: 03 Hours	Section(A): Short Question (5*4 = 20) Section (B): Long Question (5*8 = 40)	60

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Part A: Introduction				
Program: Post Graduation		Class: M. Com.	Year: I	Session: 2025-26
1	Course Code	MC-102		
2	Course Title	Organizational Behavior		
3	Course Type	Core-II		
4	Pre-requisite (if any)	B.Com.		
5	Course Learning Outcomes (CLO)	On successful completion of this course, students will be able to – 1. Develop understanding about basics of Organizational Behaviour. 2. Depth understanding of action research as a process and an approach. 3. Know the concept of organizational behavior and understand the role of managers. 4. Applying group dynamics and leadership qualities in an organization. 5. Analyzing best management practices around the world. 6. Evaluating emerging trends in corporate structure, strategy and culture in India.		
6	Credit Value	5		
7	Total marks	Maximum Marks: 40+60	Minimum Passing Marks: 40	

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Part B: Contents of the Course

Total No. of Lectures

Unit	Topics	No. of Lectures (hrs.)
Unit-1	Organization: Concept, nature and need, importance of Organization. Forms of organization in Indian industries, principles of organization. Organization Structure and Design, Authority and Responsibility Relationships, Delegation of Authority and Decentralization. Interdepartmental Coordination, Emerging Trends of Corporate Structure in Indian.	15
Unit-2	Organizational Behavior: Organizational Behavior – Concept and Significance. Organizational behavior in Indian philosophy. Emergence and ethical perspective. Attitudes, Perception, Learning, Personality.	15
Unit-3	Group Behavior: Groups in organizations, Influence, Group dynamics, Team building. Interpersonal relations, Group decision-making techniques. Sources of power – Power centers – Power and Politics. Communication: transactional analysis in communication skills.	15
Unit-4	Organizational Conflict: Dynamics and management, Sources, patterns, levels and types of conflict. Traditional and modern approaches to conflict. Functional and dysfunctional organizational conflicts. Resolution of conflict. Motivation – meaning, importance, factors and principles. Motivation – meaning, importance, factor and theories of motivation.	15
Unit-5	Organizational Culture and Work Stress: Meaning, Definition and role of organizational culture. Cultural dimension, culture on organizational effectiveness. Concept of stress, sources of stress, stress consequences. Remedial measures of work stress.	15

Keywords/Tags: Organization, Organizational Behavior, Group Behavior, Conflict, Culture, work stress.

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Part C: Learning Resources

Text Books, Reference books, Other Resources

1. Blake, Robert & Mouton: Building a Dynamic Corporate through Grid OD, Homewood
2. Burke W. W.: Organization Development Principles & Practice, Sage Publication
3. Edgar F. Huse: Organization Development & Change, Thomas Publication
4. Richard Beckhard: Organization Development Strategies & Models, Tata McGraw Hill
5. S. Ramnarayan & Kuldeep Singh and T. V. Rao: OD – Interventions & Strategies, Response Books, New Delhi
6. S. Ramnarayan and T. V. Rao: OD – Accelerating Learning & Transformation, Sage, New Delhi
7. Thomas H. Patten: Organization Development through Team Building, Thomas Publication
8. Wendell L. French, Cecil H. Bell: Organization Development, Prentice Hall
9. मिश्र आर.के.: संगठनात्मक व्यवहार
10. सोनी, एम.एल.: संगठनात्मक व्यवहार, मध्य प्रदेश हिन्दी ग्रंथ अकादमी, भोपाल
11. प्रसाद, एल.एम. 2020. संगठन के सिद्धांत एवं आचरण। नई दिल्ली: सुल्तान चंद एंड सन्स

Part D – Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks, Autonomous Exam: 60 Marks

Internal Assessment		
Continuous Comprehensive Evaluation (CCE)	Class Test/ Assignment/ Presentation As Per Ordinance 14(2)	40
External Assessment Autonomous Exam Section Time: 03 Hours	Section (A): Multiple Choice Questions Section (B): Short Questions Section (C): Long Questions	60

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PART A - INTRODUCTION			
Program: Post Graduation		Class: M. Com.	Year: I
Session: 2025-26			
Subject: Commerce			
1	Course Code	MC-103	
2	Course Title	Business Environment	
3	Course Type:	Core-III	
4	Prerequisite	B.Com	
5	Course Learning Outcomes (CLO)	On successful completion of this course, students will be able to: 1. Impart knowledge about business environments in India. 2. Develop understanding of globalization for India. 3. Understand the economic, social, political, and cultural environment of business in India. 4. Develop understanding of foreign direct investment. 5. Develop understanding of foreign trade policy.	
6	Credit value	05	
7	Total marks	Maximum Marks : 40 + 60	Minimum Passing Marks: 40

PART B- Content of the Course		
Total No. of Lectures: 90 Hours		
Unit	Topic	No. of Lectures
1	Theoretical Framework of Business Environment in India: Concept of business environment on the basis of Indian religion, trends and values; significance and nature of business environment; elements of environment – internal and external; changing dimensions of business environment; liberalization, privatization and globalization; impact on Indian industries.	15
2	Economic Environment of Business in India: Significance and elements of economic environment; economic systems and business environment; government policies – industrial policy, licensing policy, fiscal policy, monetary policy, and EXIM policy.	15
3	Foreign Capital: Foreign direct investments – trends and problems; multinational corporations and collaborations; foreign exchange in India.	15

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4	Socio-Cultural & International Environment of India: Social responsibility of business – characteristics, components, scope; relationship between society and business; features of socio-cultural business environment; social groups; WTO, IMF, World Bank, UNCTAD.	15
5	Technological Environment: Concept, online channels, online services, advantages of online services, e-commerce, Indian conditions of e-commerce, electronic banking, franchise business.	15
	Keywords/Tags: Material, labour, Overheads, Unit Costing, Cost Sheet, Job Costing, Service Costing, Reconciliation Statement.	
Note – Individual passing marks are required in External, Internal, and Practical.		

PART : C- RECOMMENDED STUDY RESOURCES			
Author	Subject	Publication	City
Adhikary, M.	Economic Environment of Business	Sultan Chand & Sons	New Delhi
Ahluwalia, I. J.	Industrial Growth in India	Oxford University	Press Delhi
Alagh, Yoginder K	Indian Development Planning and	Vikas Publication	New Delhi
Aswathappa, K	Legal Environment of Business	Himalaya Publication	Delhi
Chakravarty, S	Development Planning	Oxford University	Delhi
Ghosh, Biswanath	Economic Environment of Business	Vikas Publication	New Delhi
Raj Agrawal and Parag Diwan	Business Environment	Excel Books	New Delhi
Ramaswamy, V.S and Nama Kumari	Strategic Planning for Corporate Success	Macmillan	New Delhi
Sengupta	N. K. Government and Business in India	Vikas Publication	New Delhi
डॉ. बी. द्विवेदी	'व्यावसायिक वातावरण'	मानसरोवर लेखन समूह	आगरा
उपपल सुरेन्द्र कुमार	व्यावसायिक वातावरण	नवा युग बुक डिपो	दिल्ली

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Part D – Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks:100

Continuous Comprehensive Evaluation (CCE) :40 marks

Autonomous Exam (AE) : 60 Marks

Internal Assessment Continuous Comprehensive Evaluation(CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment Autonomous Exam Section Time: 03:00 Hours	Section (A): Short Question (5*4=20) Section (B): Long Question (5*8=40)	60

Handwritten signatures and initials:
Ganesh, Madhavi, Peethu, AS, MOSA, M., M., S., S.



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Part C: Learning Resources

Suggested Readings:

1. Chopra, O.P. Managerial Economics, McGraw Hill, Delhi.
2. Dean, Joel Managerial Economics, Prentice Hall, Delhi,
3. Varian, H.R. International Micro Economics: A Modern Approach. East West Press, New Delhi.
4. Varshney, R.L. and Maheshwari, K.L. Managerial Economics, Sultan Chand & sons, New Delhi
5. डॉ. सिन्हा, वी. सी- प्रबंधकीय अर्थशास्त्र, एस. बी. पी. डी. आगरा I
6. डॉ. जैन, एस.सी., प्रबंधकीय अर्थशास्त्र कैलाश पुस्तक सदन भोपाल I

Part D – Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks:100

Continuous Comprehensive Evaluation (CCE): 40 Marks, Autonomous Exam (AE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/ Presentation As Per Ordinance 14(2)	40
External Assessment: Autonomous Exam Section Time: 3 Hours	Section(A): Short Question (5*4 = 20) Section (B): Long Question (5*8 = 40)	60

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Part A – Introduction

Program: Post Graduation	Class: M. Com.	Year: I	Session: 2025-26
1. Course Code	MC - 201		
2. Course Title	Advanced Statistical Analysis		
3. Course Type	Core – I		
4. Pre-requisite (If any)	Post Graduate Diploma in Commerce (I Sem.)		
5. Course Learning Outcomes (CLOs)	On successful completion of this course, students will be able to: 1. To develop understanding of the theory of probability and distributions. 2. To knowledge about this concept of sampling, sampling distributions and estimation. 3. To understand the concept and process of hypothesis testing including one-sample and two-sample tests. 4. To appreciate the importance and application of non-parametric tests in hypothesis testing. 5. To understand correlation, regression, analysis of variance and non-parametric tests. 6. To comprehend the decision-making process under uncertainty using statistical tools.		
6. Credit Value	5		

Part B – Content of the Course

Unit	Topic	No. of Lectures
1	Indian Statistics: History of statistics in India, Central Statistical Organisation (CSO), National Sample Survey Organisation (NSSO), general demerits of Indian statistics, remedies for eliminate demerits of Indian statistics Probability: Theory of probability and probability Distributions:- Concept and importance, probability Approaches to calculation of probability, joint and conditional probabilities, probability rules, Bayes' theorem. Probability distributions – Binomial, Poisson, and Normal.	15
2	Interpolation and Extrapolation, Association of Attributes: Coefficient of Association of attributes.	15

Handwritten signatures and notes:
Ganes, A, Abhaya, Peetha, AS, THE, Mrs, idak, M3 OSC.



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3	Sampling and Sampling Distributions: Concept, importance, and types of sampling techniques, random sampling, large and small sample, sampling distribution of mean and proportions, central limit theorem, point and interval for means, properties of a good estimator, confidence intervals for proportions, sample size determination.	15
4	Hypothesis Testing: Concept, importance, types, and steps of hypothesis testing. Chi-square test, One-Sample tests means and proportions. Two-Sample tests, test for difference between independent samples, small samples dependent samples. Analysis of Variance and Non parametric Tests:- One-factor ANOVA (Completely Randomized Model) and two-factor ANOVA without replication (Randomized Block Model).	15
5	Statistical Decision Theory: Decision-making process, payoff and regret tables, decision rules under risk and uncertainty, expected value approach, marginal analysis, decision-tree analysis, business forecasting and time series analysis.	15
Keywords/Tags: Probability distributions, Sampling distributions, Hypothesis testing, ANOVA, Non-parametric tests, Decision theory.		

Part C – Learning Resources

Text Books / Reference Books / Other Resources:

1. Chakrabarty, S.K. – *Business Statistics*, New Age International (P) Ltd.
2. D.P. Apte – *Statistics for Managers*, Excel Publication
3. Dr. N.P. Agrawal – *Advanced Statistical Analysis*, Ramesh Book Depot
4. Gupta & Gupta – *Business Statistics*, Himalaya Publishing House
5. J.K. Sharma – *Business Statistics* (5th Edition), Vikas Publishing House Pvt. Ltd.
6. Jack Levin & James Alan Fox – *Elementary Statistics in Social Research*, Pearson Education
7. McClave & Benson – *Statistics for Business and Economics*, Prentice Hall
8. S.P. Gupta – *Statistical Methods*, Sultan Chand & Sons
9. Sansanwal, D.N. (2020) – *Research Methodology and Applied Statistics*, Shipra Publications
10. Sanjiv Jaggia & Alison Kelly – *Business Statistics*, McGraw Hill
11. कटारिया, आर. एस. एवं कटारिया, सुनील – *उत्तरतम सांख्यिकी*, केशव पुस्तक सदन, भोपाल।
12. जोशी, नितिन एवं साहू, शिशुपाल – *उत्तरतम सांख्यिकी*, मध्यप्रदेश हिन्दी ग्रंथ अकादमी, भोपाल।
13. गुप्ता, एस. पी. – *उत्तरतम सांख्यिकी*, सुल्तान चंद एंड सन्स, आगरा।

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Mani
Shabir



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Suggestive Digital Platforms / Web Links

- <https://ddegujrat.ac.in/studymaterial/mcom/mcom-106.pdf>
- <https://jboseust.ac.in/sites/default/files/Business%20Statistics.pdf>
- https://www.wbsuona.ac.in/online_services/SLM/PG/MCOM-14.pdf
- https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Business_Statistics.pdf
- <https://rmu.ac.in/wp-content/uploads/2021/08/MMS-Business-Statistics-1.pdf>
- <https://www.ddegujrat.ac.in/2022/2/mbastatisticsbook.pdf>
- <http://anuede.info/mbastatisticsbook.pdf>

Part D – Assessment and Evaluation

Component	Details	Marks
Internal Assessment (Continuous Comprehensive Evaluation – CCE)	Class Test / Assignment / Presentation (As per Ordinance 14(2))	40
External Assessment (Autonomous Exam, Time: 03 Hours)	Section (A): Multiple Choice Questions Section (B): Short Questions Section Section (C): Long Questions	60
Total		100

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Part A: Introduction			
Program: Post Graduation	Class: M.Com. (Management)	Year: I	Session: 2025-26
Subject: Management			
1	Course Code	MC-202	
2	Course Title	Advances in management	
3	Course type	Core-II	
4	Pre-requisite (if any)	Post Graduate Diploma in Commerce in I Sem	
5	Course Learning Outcomes (CLO)	On successful completion of this course, students will be able to- 1. The student will develop a basic understanding about utility and working system of functional management in Indian Scenario. 2. Students will learn and gain a comprehensive understanding of financial management, financial planning. 3. Students will acquire knowledge about various concepts of marketing management, marketing mix, advertising management, sales promotion and Modern Marketing Concepts. 4. The student will learn the process of recruitment, selection and training of employees. 5. The students will come to know about the concept of production management, production planning and process, new product development	
6	Credit Value	5	
7	Total marks	Max. Marks: 40:60 Min.Marks:40	

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Part B: Contents of the Course

Unit	Topics	No. of Lectures (hrs.)
Unit-1	Functional Management: Philosophy of functional management in Indian religion. Concept, Nature, Objective, Function and scope of Functional Management, Evolution and Significance in Modern Organization, Need and Utility, Working system and Present Scenario of Functional Management in Indian Industries. Financial Decision: Financing Decision. Investment Decision, Dividend Decision.	15
Unit-2	Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning, Characteristics of a sound financial problem, Financial Plan in Indian Industries.	15
Unit-3	Marketing Management: Concept, Nature and Scope of marketing management, Function of Marketing Management, Marketing Mix. Advertising Management-Meaning, Objective, Function, and scope, Media of advertising, Selection of an advertising media. Sales promotion- Meaning, importance, limitation and methods of sale promotion.	15
Unit-4	Personnel Management: Concept, Function, scope and importance. Manpower Planning: Concept and significance, sources of recruitment, recruitment policy. Selection- Meaning, Importance and procedure, Training and its methods in India.	15
Unit-5	Production Management: Concept, Importance, scope and functions. Production Planning- concept, objective, elements and its steps, procedure of production control, process of new product development, Meaning and function of production manager.	6

Keywords/Tags: Management, Functional, Financial, Marketing, Personnel and Production Management.

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Part D – Assessment and Evaluation

Suggested Continuous Evaluation Methods:		
Maximum Marks: 100		
Continuous Comprehensive Evaluation (CCE): 40 Marks, Autonomous Exam: 60 Marks		
Internal Assessment Continuous Comprehensive Evaluation (CCE)	Class Test/ Assignment/ Presentation As Per Ordinance 14(2)	40
External Assessment Autonomous Exam Section Time: 03 Hours	Section (A): Multiple Choice Questions Section (B): Short Questions Section (C): Long Questions	60

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Part A: Introduction			
Program: Post Graduation	Class: M.Com.	Year: I	Session: 2025-26
Subject: Research Methodology			
1	Course Code	MC-203	
2	Course Title	Research Methodology	
3	Course type	Core- III	
4	Pre-requisite (if any)	Post Graduate Diploma in Commerce (Sem- I)	
5	Course Learning Outcomes (CLO)	After successfully completing this course, the student shall be able to: 1. Understand the basics in Research Methodology & applying them in Research/Project Work. 2. Select an appropriate research design. 3. Developed advance critical thinking skills. 4. Demonstrate enhanced writing skills. 5. Demonstrate the ability to choose methods appropriate to research objectives.	
6	Credit Value	5	
7	Total marks	Max marks 40+60	Min Passing Marks 40

Patel *M* *Madhavi* *AS* *MD* *Madhu* *Patel* *Patel* *Patel*



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Part A: Introduction

Program: Post Graduation		Class: M.Com.		Year: I	Session: 2025-26
Subject: Research Methodology					
1	Course Code	MC-203			
2	Course Title	Research Methodology			
3	Course type	Core- III			
4	Pre-requisite (if any)	Post Graduate Diploma in Commerce (Sem- I)			
5	Course Learning Outcomes (CLO)	After successfully completing this course, the student shall be able to: 1. Understand the basics in Research Methodology & applying them in Research/Project Work. 2. Select an appropriate research design. 3. Developed advance critical thinking skills. 4. Demonstrate enhanced writing skills. 5. Demonstrate the ability to choose methods appropriate to research objectives.			
6	Credit Value	5			
7	Total marks	Max marks 40+60		Min Passing Marks 40	

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Part B: Contents of the Course		
Unit	Topics	No. of Lectures (hrs.)
Unit-1	Introduction to Research: Ancient research traditions in India, definition, nature, scope & significance of research. Types of research, characteristics of good research. Qualities of researchers, problems faced by researchers, introduction to review of literature.	15
Unit-2	Research Process: Definition of research problem, component of research problem, Title Formulation, Hypothesis, Types of hypothesis, Procedure for hypothesis testing, Important Parametric & Non-Parametric Test.	15
Unit-3	Research & Sampling design: Meaning, need, importance & features of research design, types of research design, developing a research plan. Sampling design, Criteria of selecting a sampling procedure, characteristics of good sample design, sampling error, sampling methods.	15
Unit-4	Measurement & scaling method of collection of primary & secondary data, process of questionnaire design; processing of data- editing, coding, classification & tabulation.	15
Unit-5	Analysis & report writing: Analysis of data, preparation of synopsis, report writing, essentials, structure/layout, presentation of result, ethical norms in research, writing of research paper, plagiarism.	15
Keywords/Tags: Research, research process, research design, research question, hypothesis, literature review, synopsis, research paper.		

Handwritten signatures and initials:
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Part C: Learning Resources

S.No.	Title of Book/Resource	Author(s)	Publisher
1	Research Methodology	Panneerselvam R	Prentice Hall Pub
2	Research Methodology (Concepts, methods, Techniques & SPSS)-	Dr. Priti R. Majhi, Dr. Prafull	Himalaya Publishing House
3	Essentials of research design & Methodology	Geoffrey R. Marczyk	Wiley Pub.
4	Research Methodology	Kumar	Pearson Pub.
5	Fundamental of Research Methodology and statistics	Yogesh Singh	New Age Pub.
6	Research Methodology	R. L. Trivedi	Kothari Book Depot
7	Research Methodology	C.R Kothari	New Age Pub.

Suggested Digital Platforms, weblinks:

S.No.	Description
1	https://vwww.eshiksha.mp.gov.in/
2	https://repository.dinus.ac.id/docs/ajar/Kothari_Research_Methodology_Methods and Techniques 2004.pdf
3	https://ddceutkal.ac.in/Syllabus/MCOM/Research_Methodology.pdf
4	https://www.crmishikantiha.com/papersCollection/Research%20Meihadology%20pbf

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5	https://sde.uoc.ac.in/sites/default/files/sde
6	https://dhsgsu-edu.in/images/Reading-Material/Commerce/Econtent/RM-SELF-LERNINGpdf
7	https://old.mu.ac.in/wp-content/uploads/2014/04/Research-Methodology.pdf
8	https://www.kluniversity.in/arp/uploads/2095.pdf

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Part A: Introduction				
Program: Post Graduation		Class: M. Com.	Year: I	Session: 2025-26
Subject: Industrial Relation and Labour Laws				
1	Course Code	MC-204		
2	Course Title	Industrial Relation and Labour Laws		
3	Course type	Core - IV		
4	Pre-requisite (if any)	Post Graduate Diploma in Commerce (I Sem.)		
5	Course Learning Outcomes (CLO)	On successfully completion of this course. student shall be able- <ol style="list-style-type: none">1. To introduce the concept of industrial relation concepts its theories and evolution and the trade union act 1926. Develop basic understanding of various modes of electronic payment and its infrastructure.2. To inform student regarding grievance handling, Tripartite and bipartite bodies, nature of industrial disputes.3. To provide in-depth knowledge regarding collective bargaining and related concepts.4. To develop understanding regarding industrial relations in different countries and introduce industrial dispute act and Factories Act.5. To imbibe how to interact, negotiate and maintain trade union balancing and improving the relation between employer and the employees.6. To acquaint with the basic legal framework envisaged under the statues for compensation and welfare of employees in different modes.7. To provide the insights about reforms in industrials relation in India and also providing knowledge about the latest amendment in compensation laws in India.		
6	Credit Value	5		
7	Total marks	Max. Marks 40+60	Mini Passing marks:10	

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Part B: Contents of the Course

Total No. of Lectures-

Unit	Topic	No. of Lectures
1.	Industrial Relation: History of industrial relations in India, Industrial Relation before and after independence of India. Concept, nature, need and importance of Industrial Relations in India. Industrial Relations system in India- Structure and its evaluation, models of Industrial relations.	15
2.	Indian Factories Act 1948: provision regarding working hours, working condition, maternity benefits, health, safety and labour welfare of employees, Compensation management process, form of pay, financial and non-financial compensation, compensational strategies, provision of workmen's compensation act.	15
3.	Industrial Dispute Resolution and Grievance Redressal: Nature, Causes and types of industrial disputes. Industrial dispute act, 1947- authorities response of dispute to boards, courts, tribunals procedure and power of authorities, strike and lockouts, unfair labour practices, method of industrial dispute resolutions.	15
4.	Trade Unionism and Collective Bargaining: provisions of trade union act 1926, Definitions, legislation of trade unions, rights and liabilities of registered trade union, regulations, penalties and procedure; collective bargaining- Nature and function, types of bargaining; Collective bargaining in the Indian context; Emerging trends in union management relations; Technology and industrial relations.	15
5.	The Workmen's Compensation Act, 1923: Objectives, employers liability for compensations; amount of compensation; distribution of compensation; notice and claims, remedies of employees against stranger; procedure and in proceeding before Commissioner. The payment of wages act 1936 and the minimum wages act 1948.	15

Keywords/Tags: Industrial relation, Factories act, industrial dispute, compensation management, grievances, bargaining.

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Part D – Assessment and Evaluation		
Suggested Continuous Evaluation Methods:		
Maximum Marks: 100		
Continuous Comprehensive Evaluation (CCE): 40 Marks, Autonomous Exam: 60 Marks		
Internal Assessment Continuous Comprehensive Evaluation (CCE)	Class Test/ Assignment/ Presentation As Per Ordinance 14(2)	40
External Assessment Autonomous Exam Section Time: 03 Hours	Section (A): Multiple Choice Questions Section (B): Short Questions Section (C): Long Questions	60

Handwritten signatures and initials:
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Part A Introduction		
Program: Post Graduation	Class: M. Com.	Year: I
Session: 2025-26		
Subject: Introduction to Intellectual Property Rights		
1	Course Code:	MC-205V
2	Course Title:	Introduction to Intellectual Property Rights
3	Course Type:	VAC
4	Pre-requisite (if any):	One Year M.Com. I Sem.
5	Course Learning Outcomes (CLO):	<p>On successful completion of this course, students will be able:</p> <ol style="list-style-type: none"> 1. To understand the fundamentals of various types of Intellectual Property Rights (IPRs) and their legal frameworks. 2. To analyze the strategic role of IPRs in modern commerce, innovation, and entrepreneurship. 3. To acquaint students with the conceptual and legal framework of Intellectual Property Rights. 4. To explore the economic and commercial importance of IPR in business and industry. 5. To study the mechanisms for protecting IPRs at national and international levels. 6. To assess the challenges and ethical considerations related to the use of IPRs. IPRs in Commerce
6	Credit Value	2
7	Total marks	Max Marks 40+60 Min. Passing Marks :40

Part B-Content of the Course		
Total No. of Lectures	30	
Unit	Topics	No. of Lectures
Unit-1	Fundamentals of Intellectual Property Rights (IPRs): Definition and scope of IPR, Evolution and historical development of IPR, Types of IPR: Patents, Trademarks, Copyrights, Geographical Indications, Industrial Designs, Trade Secrets, International Treaties and Conventions: WIPO, TRIPS Agreement, Berne and Paris Conventions	10
Unit-2	IPR in Commerce and Trade: Role of IPR in business strategy and brand protection, IPR in digital commerce and e-commerce, Licensing	10

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Part D – Assessment and Evaluation		
Suggested Continuous Evaluation Methods: Maximum Marks: 100		
Continuous Comprehensive Evaluation (CCE)		
Internal Assessment	Class Test/ Assignment/ Presentation As Per Ordinance 14(2)	40
External Assessment Autonomous Exam Section Time: 03 Hours	Section (A): Multiple Choice Questions Section (B): Short Questions Section (C): Long Questions	60

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Human Values and Citizenship Behaviour (M.Com. Syllabus)

Part A: Introduction			
Program: Post Graduation	Class: M.Com. (Management)	Year: I	Session: 2025-26
Subject: Management			
1	Course Code	MC-207V	
2	Course Title	Human Values and Citizenship Behaviour	
3	Course type	Value Added Course (CHM)	
4	Pre-requisite (if any)	None	
5	Course Learning Outcomes (CLO)	After successfully completing this course, the student shall be able to: <ol style="list-style-type: none">1. Understand the role of Human Values in Business Activities.2. Integrate the concepts of Human Values and IKS in Business Activities.3. Understand the parameters of constitution's preamble from the perspective of desired citizenship behaviour.4. Interpret the role of Human Values in development of Integrated Personality and Well-being of Humans.	
6	Credit Value	2 (Theory)	
7	Total marks	Max. Marks: 100 Assessment and evaluation as per VAC Guidelines	

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Part B: Contents of the Course

Unit	Topics	No. of Lectures (hrs.)
Unit-1	Human Values in Business: Meaning and Concept, Values, Value System and Skills, Values, Norms, Beliefs and Standards. Value Crisis in Business Management, Values and Purity of mind, Guna Theory; Work ethics and ethics in Work.	6
Unit-2	Indian Knowledge Systems and Business: Representative Sources of Moral Values from Indian Systems including Vedas, Shastras, Bhagwad Geeta. Ramayana/Ramcharit Manas, Mahabharata, Arthshastra, Panchtantra and Hitopadesha, and their Business Perspectives.	6
Unit-3	Constitutional Values and Citizenship: Values embedded in the Preamble of Indian Constitution. Integration of Human Rights and Duties, Directive Principles and Responsibilities as citizens of India. Philosophy of <i>Vasudhaiv Kutumbakam</i> and Responsibilities as Global Citizen.	6
Unit-4	Human Values and Integrated Personality: The Three <i>Gunas</i> ; Qualities of <i>sattva</i> (purity and harmony), <i>rajas</i> (activity and passion), <i>tamas</i> (darkness and chaos). Meditated personality and Agitated personality versus stress management. Oneness, Non-duality and Equanimity; Being Assertive and Self-confident.	6
Unit-5	Human Values and Well-being: Physical, Mental, Social and Spiritual well-being.	6
Keywords/Tags: Human Values, Constitutional Values, Civic Values, Citizenship Behaviour		

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Part C: Learning Resources

S. No.	Title of Book/Resource	Author(s)	Publisher
1	Universal Human Values	Ramakrishnan and Krisnamacharyulu	Himalaya Publishing House
2	Universal Human Values and Professional Ethics	Dr. Ritu Soryan	Bookswagon.com
3	Human Values and Professional Ethics	Singh and Singh	Vallabh Publication
4	Universal Human Values	Sharma and Kaur	Flipkart.com

Suggested Digital Platforms, weblinks:

S.No.	Description
1	https://onlinecourses.nptel.ac.in ((Exploring Human Values: Vision of Happiness and Perfect Society by Prof. A.K. Sharma, IIT, Kanpur)
2	https://onlinecourses.swayam2.ac.in (Understanding Human Being, Nature and Existence Comprehensively by Dr. Kumar Sambhav, UP Institute of Design, Noida)
3	https://www.skillindiadigital.gov.in (Universal Human Values by Reliance Foundation Skilling Academy)
4	https://www.uhv.org.in

Part D – Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE)

Internal Assessment	Class Test/ Assignment/ Presentation As Per Ordinance 14(2)	40
External Assessment Autonomous Exam Section Time: 03 Hours	Section (A): Multiple Choice Questions Section (B): Short Questions Section (C): Long Questions	60

Paavani *Madhavi* *Peethu* *AS* *30/6/21* *MS* *Sakshi*



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E-Business Fundamentals (M.Com. Syllabus)

Part A: Introduction			
Program: Post Graduation	Class: M.Com. (Management)	Year: I	Session: 2025-26
Subject: Management			
1	Course Code	MC-208V	
2	Course Title	E-business Fundamentals	
3	Course type	Value Added Course (EES)	
4	Pre-requisite (if any)	Basic Computer Literacy and Internet Usage	
5	Course Learning Outcomes (CLO)	After successfully completing this course, the student shall be able to: 1. Understand the business models used in online electronic business environment. 2. Develop basic understanding of various modes of electronic payment and its infrastructure. 3. Differentiate between Traditional Business and electronic Business.	
6	Credit Value	2 (Theory)	
7	Total marks	Max. Marks: 100 Assessment and evaluation as per VAC Guidelines	

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Part B: Contents of the Course

Unit	Topics	No. of Lectures (hrs.)
Unit-1	Basics of e-business: e-business, electronic commerce, types of e-commerce, e-business framework, application net and network infrastructure, transaction type- B2B, B2C etc.	4
Unit-2	Business Models: Business model ingredients, B2C, B2B model with example, case study related to B2C and B2B, EDI applications in e-business, Value added network, architecture and standards.	4
Unit-3	E-Markets and marketing: Electronic market for Buyers and Sellers, online marketing, online advertising and tools of advertising, Search Engine Optimization, social media, Search engine marketing, Email Marketing, blogging, Inbound and Outbound Marketing, Affiliate Marketing, Influencer Marketing, Paid Ads on Search Engines, Paid Ads on Social Media, Paid Ads on e-commerce Platforms, Audio and Video Ads	8
Unit-4	Security in e-business: Security environment, security concept, dimension of security, Technology solutions, cryptography, encryption description, Cyber laws, Cyber crimes.	8
Unit-5	Digital payment Systems: Digital payments and its types and comparison, Token base payment, Smart card, Credit card, Debit Card, etc. design in one of payment system, Risk involved in e-payment system	6
Keywords/Tags: e-business, e-business Models, Digital payment Systems, E-Markets, Security		

Palom *Madhavi* *Heer* *Neel* *Ms* *Sakshi*

