

Master of Commerce M.Com (Degree) NEP
Syllabus
W.E.F.
2022-23

*(Revised Syllabus under the guidelines of NEP - 2020
as on BOS Sheldon 5th May, 2022)*

Chairperson – BOS

Prof. Ehtesham Ahmad

ORDINANCES AND SYLLABUS (NEP) APPROVED BY

ACADEMIC COUNCIL No. 11, Dated 23.06.2022

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Khwaja Moinuddin Chishti Language University,
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Lucknow-226013

I. About the Department

Department of Commerce of Khwaja Moinuddin Chishti Language University though has a short period history, but it has reasons to mention. With the start of the first academic session of university in 2013, the Department of Commerce has the arrogance of having largest number of students in undergraduate course B. Com & post graduate course M.Com. It has always kept the pace with changing times and explored the new frontiers of knowledge and-innovation in academics. In a short span of time the department of Commerce has redefined commerce education in the state of Uttar Pradesh as well as in India. Becoming pioneer in running semester system at undergraduate level in the state, the KMC Language, University has also adopted CBCS mode of education.

In the era of globalization and liberalization, the system of higher education calls for graduates & postgraduates of international standard. In its endeavour to exalt its post-graduate course, M. Com, the department of Commerce has already adopted the CBCS pattern from the session 2019-20. Now as we all know that the National Education Policy has all pervaded the country. Each and every educational institution is adopting it. The Khwaja Moinuddin Chishti has also adopted NEP-2020.

The Department of Commerce was established with the renowned flagship post-graduate programme-master's in commerce (M. Com) in 2013. The course provides an extreme and rigorous base for teaching, research and allied business administration. The course serves the needs of academics and prepares students for research and teaching. The Alumni of this course are well placed in business, academics and administration across different parts of the country.

Process of Revision of Courses through Stakeholder inputs: The department has revised its syllabi several times through its short journey. In 2022 for revision purposes, it consulted its stakeholder viz. students and guardians. After getting approval from the Departmental Board of Studies the syllabus is approved by the Statutory Committees like Faculty Board, Academic Council and Executive Council.

II. Introduction to Choice Based Credit System (CBCS) under NEP:

The CBCS under NEP provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/major & minor or skill-based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. In the era of globalization, it is an internationally accepted pattern of higher education. The uniformity in evaluation system also enables the potential employers in assessing the performance of the candidates.

III. The NEP Mandate:

1. Scope:

NEP will be implemented in each and every programme of Department of Commerce. The provisions and guidelines of National Education Policy will be implemented in every possible way.

2. Definitions:

- (i) **Academic Programme** means an entire course of study comprising its programme structure, course details, evaluation schemes etc. designed to be taught and evaluated in

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a teaching Department/Centre or jointly under more than one such Departments/Centers.

- (ii) **Academic Year** means two consecutives (one Odd, July to December + one Even, January to June shall continue one academic year.
- (iii) **Course** means a segment of a subject that is part of an Academic Programme;
- (iv) **Programme Structure** means a list of courses (Core, Elective and Open Elective) that makes up an Academic Programme, specifying the Syllabus, Credits, hours of teaching, evaluation and examination schemes, minimum number of credits required for successful completion of the programme etc. prepared in conformity to University Rules, eligibility criteria for admission;
- (v) **Core Course** means a course that a student admitted to a particular programme must successfully complete to receive the degree and which cannot be substituted by any other course;
- (vi) **Elective Course** means an optional course to be selected by a student out of such courses offered in the same or any other Department/Centre;
- (vii) **Open Elective** means an elective course which is available for students of all programmes, including students of same department. Students of other Departments will opt these courses subject to fulfilling of eligibility of criteria as laid down by the Department offering the course;
- (viii) **Credit** means the value assigned to a course which indicates the level of instruction; **One-hour lecture per week equals 1 Credit, 2 hours practical class per week equals 1 credit.** Credit for a practical could be proposed as part of a course or as a separate practical course.
- (ix) **'SGPA'** means Semester Grade Point Average calculated for individual semester.
- (x) **'CGPA'** is Cumulative Grade Point Average calculated for all courses completed by the candidates at any point of time. CGPA may be calculated each year for both the semesters clubbed together, if University Ordinances provides for.
- (xi) **'Grand CGPA'** is calculated in the last year of the course by clubbing together the SGPA of all the semesters or CGPA of the two years. Grand CGPA is being given in transcript form. For the benefit of the candidates, a formula for conversion of Grand CGPA into %age marks as given in the transcript.

3. Objectives:

Department of Commerce of Khwaja Moinuddin Chishti Language University has always been in pioneering role, not only in admissions but also in syllabus designing. The syllabus of M. Com is so designed so as to cater to the needs of the society as well as of industry and also in accordance with the provisions and guidelines of National Education Policy 2020. Due care has been taken in designing the said syllabi in a stratified manner. Whatever the students have already studied in B.Com., an advanced version or innovative course is necessary for M. Com students.

The M. Com programme under NEP-2020 aims to provide:

- A conducive environment that holistically engages students through an all-encompassing knowledge impartation,
- Research orientation,
- Developing entrepreneurial skills,

- Sound theoretical foundation,
- Formulating business problems and provide innovative solutions thus moulding them into future visionaries, management leaders that are compassionate yet efficient.

4. Programme Specific Outcomes (PSOs):

The M. Com course provides an extreme and rigorous base for teaching, research and allied business administration. It fulfills the need of the hour for academics and prepares students for research and teaching. The revised course is as per the requirement of the industry, and they have been serving the needs of managerial cadre in business and industry. M.Com Course offers research in diverse areas of Commerce discipline and has large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. Department of Commerce aligns itself with the overall vision of the University i.e., to touch the lives of every student by inculcating prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com Course attempts to kindle their sense of responsibility, honesty, conscience, justice and above all commitment to human values. M.Com students form the core of our existence as an institution and are geared up to be passionate about their dreams and make their family and society proud of their achievements.

This M. Com programme aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence.

5. Entry and Exit in P.G. Programme:

Students completed three years of graduation under either new or old system will be eligible to take admission in PG Programme, the first year of PG will be considered as fourth year of graduation.

Students will get admission in M.com programme as per the merit and minimum eligibility criteria of the university. Students in PG first year who have passed three years graduation and acquired 52 credits, if willing for exit, they will get graduation degree (with research). Students of M. Com 1st Year and 2nd Year acquired minimum 52+48 credit in both years will get the PG degree in the Core subject of the faculty.

6. Research project guidelines:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

- i. Students are entitled to prepare research project in 4th and 5th year of UG Programme (1st & 2nd Year of PG Programme). The topic of research project in 4th and 5th year is to be taken from the selected core paper. The research project could be interdisciplinary/multi-disciplinary.
- ii. The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of three semesters.
- iii. The topic is to be selected carefully with the help of supervisor.

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- iv. All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.
- v. The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.
- vi. Student will submit the final report of project/ Dissertation at end of the year. The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of the semester, a student will be awarded marks.
- vii. If any student published research paper in UGC-CARE listed journal from the research project/Dissertation will be entitled to get additional 25 marks out of 100. The maximum marks of research project/Dissertation will be 100 only.
- viii. The marks acquired in research project/ Dissertation will be converted to grades and will be added in CGPA computation.
- ix. The External Examiners will examine the following in Project Report:
 - a) Literature Survey on the Topic Chosen.
 - b) Method of Data Collection.
 - c) Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
 - d) Analysis and inference and implication of the study.
 - e) Overall linkage between objectives, methodology, findings and suggestions.
 - f) Bibliography and References.

7. Course Structure:

As per the new structure, the course will run on the basis of CBCS and Semester system. There will be one Major Elective Subject, the core paper will of 5 credits in each semester that will count to 20 credits of core paper in each semester. In addition to this, as per the area of interest, the students are required to choose two optional groups- one major group and one minor group, in the beginning of 2nd year of the study. The major group shall consist of 4 papers and minor group consists of 2 papers to be studied in 3rd and 4th semester. Under Choice Based Credit System, students will also study 'Open Elective' courses. These courses will be available for students of all programmes, including students of parent department. Students of other Department may choose these courses subject to fulfilling of eligibility of criteria as laid down by the Department. The structure for the groups has been designed with intent to provide advanced level specialization in the respective field.

In the light of augmentation in the field of commerce and business, the overall structure of the course has been changed to widen the scope and depth of the course and inclusion of research paradigms of commerce stream. Further, the overall structure has been improved to provide an insight of research in commerce and interdisciplinary areas and to facilitate those students aspiring for pursuing research. New Courses like International Trade Logistics, EXIM Procedures and Documentation Export Marketing, Banking Products and

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Practices and Insurance Products and Practices have been incorporated in the revised course. Accounting, core of Commerce discipline, was the gap area in the existing syllabus and therefore new courses in accounting area have been added and are offered as Major Elective Group in Accounting. The concept of Open Elective has been introduced for the first time in the structure as per the University guidelines and courses like Life Skills and Communication, Indian Ethos and Leadership, Entrepreneurship and New Venture Planning are offered to be relevant to the students of diverse areas disciplines. The content of existing courses too has been revised in terms of including new and relevant topics such as: psychographics, lifestyle and applications, new consumption patterns, perceptual mapping and positioning. The suggestive readings are provided for each unit of the concerned course to provide a better facilitation for self-study by the students. The course has been designed in line with outcome-based approach which requires specification of Course Outcomes and Course Learning Outcomes.

The M.Com programme structure offers a deep dive into various facet of management and organizational development by integration of cross-cutting issues relevant to gender, environment and sustainability, human values, professional ethics into curriculum through incorporation of relevant topics such as: Marketing Management- legal aspects of marketing, ethical, social and environmental concerns in product, pricing, distribution and promotion decisions, socially responsible marketing; green marketing, cause relating marketing; social marketing, Global Strategic Management- Ethical and Social considerations in Strategic Management Business Research- Ethics in Business Research, Security Analysis and Portfolio Management, Ethical Investing, International Marketing- Ecological concerns and international marketing ethics, Advertising and Sales Management-Managing ethics in selling environment.

M.Com 1st Year										
Semester I						Semester II				
Own Faculty	Paper Code	Name of the Course	Type	Credit	Marks	Paper Code		Type	Credit	Marks
	MCCC 101	Organizational Behavior	Core	5	100	MCCC 201	Advanced Financial Management	Core	5	100
	MCCC 102	Statistical Methods	Core	5	100	MCCC 202	Marketing Management	Core	5	100
	MCCC 103	Managerial Economics	Core	5	100	MCCC 203	Ethics Corporate Governance and Sustainability	Core	5	100
	MCCC 104	Advanced Management Accounting	Core	5	100	MCEC Paper-1	Major Elective Group: Accounts & Taxation P-1/ Finance & Banking P-1/ Marketing & International Business P-1	Elective	5	100
		Research Project		4			Research Project		4	
Total Credits/Semester				24					24	
Other Faculty	Minor Paper	Elective		4/5/6						
Total Credits Annually						52				
After Completion of eighth semester the degree of B.Com. (Research) will be conferred to the candidate scoring a minimum of (184) credits.										
M.Com 2nd Year										

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Semester III						Semester IV				
	Paper Code		Type	Credit	Marks	Paper Code		Type	Credit	Marks
Own Faculty	MCCC 301	Business Research	Core	5	100	1	Strategic Management	Core	5	100
	MCCC 302	Entrepreneurship Development	Core	5	100	2	Group: Accounts & Taxation P-4/ Finance & Banking P-4/ Marketing & International Business P-4	Elective	5	100
	MCEC Paper-2	Major Elective Group: Accounts & Taxation P-2/ Finance & Banking P-2/ Marketing & International Business P-2	Elective	5	100	3	Group: Accounts & Taxation P-5/ Finance & Banking P-5/ Marketing & International Business P-5	Elective	5	100
	4	Group: Accounts & Taxation P-3/ Finance & Banking P-3/ Marketing & International Business P-3	Elective	5	100	4	Group: Accounts & Taxation P-6/ Finance & Banking P-6/ Marketing & International Business P-6	Elective	5	100
		Research Project		4			Research Project		4	
Total Credits/Semester				24					24	
Total Credits Annually						48				
Total Credits for M.Com						100				
After Completion of tenth semester the degree of M.Com. will be conferred to the candidate scoring a minimum of (232) credits.										

IV. M.Com. Programme Details:

M.Com Course Structure (NEP)

Year-Wise Course Structure

Semester	Core Courses			Elective Courses			Open Elective Course/ Other Faculty		Research Project	Total Credits
	No. of papers	Credits	Total Credits	No. of papers	Credits	Total Credits	No. of papers	Credits	Credits	
I	4	5	20	-	-	-	-	-	4	24
II	3	5	15	1	5	5	1	4	4	28
III	2	5	10	2	5	10	-	-	4	24
IV	1	5	5	3	5	15	-	-	4	24
Total	10		50 Credits	6		30 Credits	1	4	16 Credits	100 Credits

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Semester-Wise Detail of M.Com. (NEP) Course Structure

Semester I

Course M.Com	Sub Code	Title of the Paper Theory	Int.	Exam	Total	Lecture	Lab/Tut.	Credits	Teaching Hours/ Week
Core-1	MCCC-101	Organizational Behavior	25	75	100	4	1	5	5
Core-2	MCCC-102	Statistical Methods	25	75	100	4	1	5	5
Core-3	MCCC-103	Managerial Economics	25	75	100	4	1	5	5
Core-4	MCCC-104	Advanced Management Accounting	25	75	100	4	1	5	5
		Research Project	-	-	100			4	-
Total credits in Semester I			100	300	500	16		24	20 Hours

Semester II

Course M.Com	Sub Code	Title of the Paper Theory	Int.	Exam	Total	Lecture	Tutorial /Lab	Credits	Teaching Hours/ Week
Core-5	MCCC 201	Advanced Financial Management	25	75	100	4	1	5	5
Core-6	MCCC 202	Marketing Management	25	75	100	4	1	5	5
Core-7	MCCC 203	Ethics, Corporate Governance & Sustainability	25	75	100	4	1	5	5
Major Elective 1	MCME 204	Major Elective Group: Accounts & Taxation P-1/Finance & Banking P-1/Marketing & International Business P-1	25	75	100	4	1	5	5
		Research Project			100			4	
Other Faculty	Open Elective	Elective						4	4
Total credits in Semester - II			100	300	500	16	4	28	24 Hours

Semester III

Course M.Com	Sub Code	Title of the Paper Theory	Int.	Exam	Total	Lecture	Tutorial /Lab	Credits	Teaching Hours/ Week
Core-8	MCCC 301	Business Research	25	75	100	4	1	5	5
Core-9	MCCC302	Entrepreneurship Development	25	75	100	4	1	5	5
Major Elective 2	MCME 303	Accounts & Taxation P-2 / Finance & Banking P-2 / Marketing & International	25	75	100	4	1	5	5

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		Business							
Major Elective 3	MCMEC 304	Group: Accounts & Taxation P-3/ Finance & Banking P-3/ Marketing & International Business P-3	25	75	100	4	1	5	5
		Research Project			100			4	
Total credits in Semester III			100	300	500	16		24 Credits	20 Hrs.

Semester IV

Course M.Com	Sub Code	Title of the Paper Theory	Int.	Exam	Total	Lecture	Tutorial /Lab	Credits	Teaching Hours/ Week
Core 10	MCCC 401	Strategic Management	25	75	100	4	1	5	5
Major Elective 4	MCME 402	Group: Accounts & Taxation P-4/ Finance & Banking P-4/ Marketing & International Business P-4	25	75	100	4	1	5	5
Major Elective 5	MCMC 403	Group: Accounts & Taxation P-5/ Finance & Banking P-5/ Marketing & International Business P-5	25	75	100	4	1	5	5
Major Elective 6	MCMC 404	Group: Accounts & Taxation P-6/ Finance & Banking P-6/ Marketing & International Business P-6	25	75	100	4	1	5	5
		Research Project			100	4			24
Total credits in Semester IV			100	300	500	16	4	20	24 Hrs.
Total Credit Annually			Sem – I & II					52	
Total Credit of M.Com			Sem. - III & IV					48	
Total								100	

TABLE OF ELECTIVE PAPERS (SPECIALISATION GROUP)

Specialization Group A - Accounting and Taxation				
S.No	Title	Sem	Paper	Credits
1	Accounting Information System	II	P-1	5
2	Strategic Cost Analysis and Performance Evaluation	III	P-2	5
3	Principles and Practice of taxation	III	P-3	5
4	Forensic Accounting and Fraud Examination	IV	P-4	5
5	Global Financial Reporting and Disclosure	IV	P-5	5
6	Corporate Tax Structure and Planning	IV	P-6	5

Specialization Group B – Finance and Banking				
S.No	Title	Sem	Paper	Credits
1	Security Analysis and Portfolio Management	II	P-1	5
2	Financial Institutions and Markets	III	P-2	5
3	Banking Products and Practice	III	P-3	5
4	International Financial System	IV	P-4	5
5	International Financial Management	IV	P-5	5
6	Modern Indian Banking	IV	P-6	5

Specialization Group C- Marketing and International Business				
S.No	Title	Sem	Paper	Credits
1	Advertising and Sales Management	II	P-1	5
2	International Marketing Management	III	P-2	5
3	India's Foreign Trade and Management	III	P-3	5
4	Consumer Behavior	IV	P-4	5
5	Supply Chain Management and Logistics	IV	P-5	5
6	Export Marketing	IV	P-6	5

Open elective Courses Offered by the Department of Commerce

Any one of the following

- 1. Entrepreneurship and New Venture Planning**
- 2. Legal Environment of Business**

Course Wise Content Details for M.Com. (NEP) Programme

Semester Wise Details of M.Com (NEP) Course Semester I

Semester Wise Details of M.Com (NEP) Course Semester I			
Course Code.	Name of Courses	Credit	Course Type
MCCC-101	Organizational Behavior	5	Core Course
MCCC-102	Statistical Methods	5	Core Course
MCCC-103	Managerial Economics	5	Core Course
MCCC-104	Advanced Management Accounting	5	Core Course
	Research Project	4	
Total Credits in Semester -I		24	

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Semester I

Core-1 Course MCCC101: ORGANIZATIONAL BEHAVIOR

Marks: 100

Duration: 60 Hours.

Objective: To develop theoretical and practical understanding of different components of individual and group behaviour in organizational setting.

Course Outcomes: After completing this course the students will be able to:

CO1: Understand the theoretical development of organizational behaviour and its importance in managing people at the work place.

CO2: Understand the behaviour of the people as individual and members of the group.

CO3: Understand the foundation of group dynamics and the nature of conflict and its management.

CO4: Distinguish between manager, boss and a leader and learn the theories of leadership.

CO5: Understand different types of organizational structures, organizational climate and to know the importance of organizational culture apart from learning how to deal with change and stress.

Contents:

Unit I- Introduction: Emergence of organizational behavior; Management and OB; Hawthorne studies and human relations school; Challenges and opportunities for organizational behavior; Positive organizational behaviour.

Unit II-Individual Behavior: Foundations of individual behavior; Perception; Attribution; Personality; Attitude; Learning and Values; Motivation—theoretical and practical dimension.

Unit III- Group Behavior: Group dynamics; Cohesiveness and productivity; Group decision making; Managing organizational conflict; Managing misbehavior at work.

Unit IV-Leadership: Influence, Power and Politics; Leadership—theoretical and practical dimension.

Unit V- Organization System & Processes: Organization Structure— foundation and types; Climate and Ethos; Communication; Organizational effectiveness & performance, Managing change.

Readings (Unit wise):

1. Greenberg, Baron (2010). *Behaviour in Organisations: Understanding and Managing the Human Side of work*. Pearson (Chapter 12 for Unit III – Power & Politics; Chapter 15-16 for Unit III – Org Processes) *Unit(s) – III&IV*
2. Hassard, J. (2012). *Rethinking the Hawthorne Studies: The Western Electric research in its social, political and historical context*. Human Relations 65(11): 1431–1461. *Unit(s) - I*

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3. Hegar, Kathryn W. (2011). *Modern Human Relations at work, International Edition*. Cengage (Chapter 9 for Unit IV - fundamentals of leadership) *Unit(s) – III*
4. Hersey, Paul, Dewey, E. Johnson, and Kenneth, H. Blanchard (2013). *Management of Organisational Behaviour*, PHI, (Chapter 4, 8 for Unit IV-Leadership) *Unit(s) – III*
5. Kotter, J. P. (1995). *Leading Change: Why Transformation Efforts Fail*. Harvard Business Review 73(2): 59–67. *Unit(s) - IV*
6. Luthans, Fred. (2002). *The need for and meaning of Positive Organizational Behaviour*. Journal of Organizational Behaviour.23. 695-706 *Unit(s) - I*
7. Luthans, Fred. *Organizational Behaviour*, McGraw-Hill, Indian Edition. 12th ed. (Chapter 5 for Unit 2 – Personality, Perception, Attribution, Attitudes) (Chapter 11 for Unit II – Group & Teams) *Unit(s) – II*
8. McShane & Mary, Ann Von Glinow (2012). *Organizational Behaviour, Indian edition*. (Chapter 11 for Conflict Mgt Unit II) *Unit(s) - III*
9. Pareek, U. & Khanna, S. *Understanding Organizational Behaviour*. Oxford University Press. (Chapter 24 for Unit V – Org Culture & Climate)
10. Paul, R. Lawrence (1987). *Historical Development in OB* in Chapter 1, Handbook of OB by Jaw W Lorsch (ed) Englewood Cliffs, NJ : Prentice-Hall, 1-10 *Unit(s) - I*
11. Robbins, Stephen P., TA Judge & Neharika Vohra (2013). *Organisational Behaviour*, Pearson. (Chapter 1 for Unit 1 - Challenges & Opp), (Chapter 9 for Unit III - foundations of Group Behaviour) *Unit(s) – I & III*
12. `Schermehorn, Osborn Uhl-Bien & Hunt (2011). *Organizational Behaviour*. Int Student Version. Wiley. (Chapter 9 for Decision Making Unit II) *Unit(s) – III*

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide

- (i) Teaching Plan,
- (ii) Updated reading list, and
- (iii) The list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Explain the development to for organizational behavior and Its importance in managing people at the workplace.	Lecture & Case discussion	Participation, Assignment, & presentation, Mid Semester Exam/ End Semester Exam
II.	Demonstrate the different Dimensions of individual behavior	Lecture, Role Playing & case discussion	Participation, Assignment & class test, Mid Semester Exam/ End Semester Exam
III.	Explain the foundation of group dynamics and management of different types of workplace conflict	Lecture, Role Playing & case discussion	Participation, Assignment & class test, Mid Semester Exam/ End Semester Exam

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IV.	Analyze the overlapping role of manager, boss and leader and to develop required skills.	Role Playing, case discussion & Project	Participation, Assignment & presentation, Mid Semester Exam/ End Semester Exam
V.	Explain different types of organizational structures and organizational climate to appreciate the importance of organizational culture and learn to deal with change and stress.	Lecture & case discussion	Participation, Assignment & presentation, Mid Semester Exam/ End Semester Exam

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SEMESTER-I

Core-2: Course Code: MCCC102: Statistical Methods

Marks: 100

Duration: 60 Hours

Objective: The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

Course outcomes: The successful completion of this course shall enable the students:

CO1: To develop an understanding of the theory of probability, rules of probability and probability distributions.

CO2: To comprehend the decision-making process under uncertainty using statistical tools.

CO3: To become aware of the concepts in sampling, sampling distributions and estimation.

CO4: To understand the meaning and process of hypothesis testing including one-sample and two-sample tests.

CO5: To appreciate the importance and application of non-parametric tests in hypothesis testing. To apply correlation and regression analysis including both simple and multiple correlation and regression in the real-life case situations using available software packages.

Contents

Unit I-Theory of Probability and Probability Distributions: Approaches to calculation of probability. Marginal, joint and conditional probabilities; Probability rules; Bayes' theorem; Expected value and standard deviation of a probability distribution; Standard probability distributions - Binomial, Poisson, and Normal.

Unit II-Statistical Decision Theory: Decision-making process. Payoff and Regret tables. Decision rules under risk and uncertainty; Expected value approach and EVPI; Marginal analysis; Decision-tree analysis.

Unit III-Sampling Distributions and Estimation: Sampling concepts; Types of sampling techniques; Sampling distribution of means and proportions; Central Limit Theorem. Point and interval estimation; Properties of a good estimator; Confidence intervals for means; Confidence intervals for proportions; Sample size determination.

Unit IV-Hypothesis Testing: Steps of hypothesis testing. One and two-tailed tests. Type I and type II Errors; Power of a test; Calculation and use of p -value.

One Sample Tests: Means and proportions. *Two-sample Tests:* Tests for difference between means – Independent samples; Small samples; Dependent samples; Testing of difference between proportions.

Unit V-Analysis of Variance and Non-Parametric Tests: F-test of equality of variances; one-factor ANOVA; Chi-square test for Independence and for Goodness-of-fit. Sign test, One-sample runs test. **Correlation and Regression Analysis:** Simple and partial correlation

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analysis; Rank correlation; Simple and multiple linear regression analysis (involving up to three variables).

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Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

Readings (Unit wise):

1. Aczel, A. D., Sounderpandian, J. Saavanan, P. & Joshi, R. (2012). *Complete Business Statistics*. McGraw Hill Education (India) Pvt. Ltd.: New Delhi.: *Unit(s) – I, III, IV*,
2. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D. and Cochran, J. J. (2014) *Statistics for Business & Economics*, CENGAGE Learning Custom Publishing.: *Unit(s) - I, II, III, IV*.
3. Black, K. (2012). *Applied Business Statistics*, 7ed. Wiley: Unit I, II and III
4. Levin, R. I. & Rubin, D. S. (1997). *Statistics for Management*, Prentice-Hall of India: *Unit(s) – I, II, III, IV*.
5. Vohra, N. D. (2012). *Business Statistics*. McGraw Hill Education (India) Pvt. Ltd.: New Delhi. : *Unit(s) – I, II, III, IV*.

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

UnitNo.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Developing an understanding and application of theory of probability and probability distributions	Lecture sessions, class discussion.	Class participation, Assignment Individual/Group; Mid Semester Exam/ End Semester Exam
II.	Evaluating different outcomes in a given situation and conducting decision analysis under uncertainty using statistical tools.	Lecture sessions; Class discussion; Case studies; Presentation by students	Class participation; Assignment Individual/Group; Mid-Semester Exam/ End Semester Exam
III.	Analyzing and deriving sampling distributions and understanding the application of estimation process.	Lecture sessions; Case studies; Presentation by students	Class participation; Assignment Individual/Group; Mid-Semester Exam/ End-Semester Exam
IV.	Conducting hypothesis testing for different types of situations and appreciating the importance of concepts involved in such testing	Lectures sessions; Case studies; Presentation by students	Class participation; Assignment Individual/ Group; End Semester Exam
V.	Learning to conduct ANOVA and understand the application of non-parametric testing. Understanding and applying correlation and regression analysis	Lecture sessions; Class discussion.	Class participation ; Assignment Individual/Group; End Semester Exam

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Semester I

Core-3 Course MCCC103: MANAGERIAL ECONOMICS

Marks: 100

Duration: 60 Hours

Objective: The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision-making processes.

Course Outcomes: On completion of this course, the student should be able to:

CO1: Describe the nature and scope of managerial economics, demand analysis and growth model of the firm.

CO2: (a) Learn the techniques of production function and cost analysis.

(b) Comprehend the market forms and apply the pricing techniques to determine the price of factors of production.

CO3: Apply the knowledge of national income accounting and cost of living measurement in real world situations.

CO4: Assimilate the product and financial market equilibrium and decipher monetary and fiscal policies.

CO5: Describe the trade cycles in the open economy and exchange rate determination

Contents:

Part A: Firm and Market

Unit I: Demand and The Firm: Nature and scope of managerial economics; Consumer behaviour: Cardinal and ordinal approaches to the derivation of the demand function. Revealed preference approach; Supply function; Firm theory: Objectives of the firm; Theory of the growth of the firm: Marris model.

Unit II: Production and Cost: Production function; Concept of productivity and technology; Production with one variable input, Returns to scale; Production with two variable inputs; Isoquants, ridge lines; Isoclines; Producer's Equilibrium; Cost function-classification of costs, short run cost functions; Relationship between return to scale and return to a factor; Long run cost functions.

Market and Pricing: Market forms- perfect competition, monopolistic competition, monopoly power, oligopolistic behavior; Cournot and Stackelberg models; Factor Pricing-demand and supply of factors of production.

Part B: Macroeconomic Environment

Unit III: Introduction to Macroeconomics: National Income Accounting; Circular flow of income and expenditure; Limitations of national income accounting; Government deficit and trade deficit; Measuring the cost of living; Natural rate of unemployment and Inflation.

Unit IV: Product and Financial Market Equilibrium: The Product markets, financial markets and labour markets; Openness in product and financial markets; Putting all markets together; Monetary theory and policy, fiscal theory and policy.

Unit V: Trade Cycles and Open Economy: Economic fluctuations and business cycle; Open economy macroeconomics; Determination of exchange rate. Purchasing Power Parity; Fixed and flexible exchange rate; Debates in macroeconomics.

Readings (Unit wise):

1. Branson, William H. *Macro Economics Theory and Policy*. First East – West Press. *Unit(s) – III, IV.*
2. Dornbusch, R. and S., Fischer. *Macro Economics*. Publisher Tata McGraw Hill- *Unit(s) – III, IV.*
3. Koutsyiannis, A. *Modern Microeconomics*. Macmillan Press Ltd. - *Unit(s) - I, II.I*
4. Mankiw, N. Gregory. *Macro Economics*. Macmillan- *Unit(s) – III, IV.*
5. Oliver, Blanchard. *Macro Economics*, Pearson Education, LPE. - *Unit(s) – III, IV.*
6. Salvatore, D. & Rastogi, Siddhartha K. *Managerial Economics-Principals and Worldwide Applications*. Oxford University Press- *Unit(s) - I, II.*
7. Varian. *Micro-Economic Analysis*. Norton- *Unit(s) - I, II.*

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Annotate the nature and scope of managerial economics and the firm behavior.	Lecture sessions and case study discussions	Class participation, Assignment Individual/Group, Mid-Semester Exam/End Semester Exam
II.	Explain production and cost analysis and the relationship of production and cost thereof. Describe the different market Structures and determination of prices in product and input markets	Lecture sessions and case study discussions	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam. Case Study Discussion, Assignment
III.	Measure the national income and illustrate the nature of employment and inflation.	Lecture sessions and case study discussions	Class participation, Assignment, Individual/Group, Mid Semester, Exam/End Semester Exam
IV.	Deliberate the equilibrium of product and financial markets and impact of monetary and fiscal policies in open market economy.	Lecture sessions presentations by students	Case Study Discussion, Assignment, Individual/Group, Mid Semester Exam/End Semester Exam
V.	Apply the macro -economic understanding to measure economic fluctuation and business cycles.	Lecture sessions, presentation by students	Case Study Discussion, Assignment, Individual/Group, Mid Semester Exam/End Semester Exam

Master of Commerce (NEP)

SEMESTER-I

Core-4 Course MCCC104: ADVANCED MANAGEMENT ACCOUNTING

Marks: 100

Duration: 60 Hrs.

Objective: The objective of this course is to equip the students with the knowledge of concepts, methods and techniques of management accounting and enable them to use various techniques of cost ascertainment, budget preparation and variance analysis, while focusing on its need for managerial decision making.

Course Outcomes: After completing the course, the student will be able to:

- CO1: Identify differences between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant
- CO2: Identify cost according to their associated activities and apply costing techniques for computing cost of products or services
- CO3: Prepare income statements using variable costing and absorption costing
- CO4: Make various managerial decisions on the basis of learning about concepts and issues involved therein.
- CO5: Prepare different forms of budgetary statements, identify and control cost at a responsibility centre assigned to a manager, analyze and report performance of the assigned responsibility centre.

Contents:

Unit I-Management Accounting: Nature and functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost concepts and classifications. **Activity Based Costing (ABC):** Concept and Uses; Flow of Costs in ABC; Traditional Costing System vs. ABC.

Unit II-Variable and Absorption Costing: Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements.

Cost-Volume-Profit (CVP) Analysis - Contribution Margin; Break - Even Analysis: Profit volume (P/V) Analysis; Multiple Product Analysis; Optimal use of Limited Resources.

Unit III-Relevant Information and Short-Run Managerial Decisions: Managerial decision making: Decision making process; Differential analysis; Types of managerial decisions - Make/Buy Add/Drop, Sell / Process Further, Operate/Shutdown, Special Order. Product- Mix. Pricing Decisions.

Unit IV-Budgeting: Nature and functions; Preparation of different types of budgets; Fixed versus Flexible Budgeting.

Standard Costing, - Concept, advantages; Types of standards; Variance analysis: Materials, Labour, Overheads, Sales variances, Managerial uses of variances.

Unit V-Responsibility Accounting and Divisional Performance Measurement: Advantages and disadvantages of divisionalisation; Concept of responsibility accounting,

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Responsibility centres: Cost centre, Revenue centre. Profit centre, Investment centre; Responsibility performance reporting; Financial measures of performance, Non- financial performance measures. **Transfer Pricing:** Concept; Objectives; Requisites; Methods of transfer pricing: Transfer pricing in multinational companies.

Performance Measurement: Traditional performance measures; Balanced Scorecard – Meaning, perspectives in Balanced Scorecard; Weighting performance measures; Requisites of Balanced Scorecard.

Readings (Unit wise):

1. Balakrishnan, Ramji, Sivaramakrishnan, K. & Sprinkle, Geoffrey B. (2008). *Managerial Accounting*. John Wiley and sons.

Unit(s) – IV

2. Colin, Drury. (2001). *Management and Cost Accounting*. Thomson Learning.

Unit(s) – I & II

3. Davis, Charles E. & Davis, Elizabeth. (2013). *Managerial Accounting*. John Wiley and Sons.

Unit(s) – V

4. Garison, R.H. & Noreen, E.W. (2000). *Managerial Accounting*. McGraw Hill.

Unit(s) – III, IV

5. Hilton, Ronald W. (2011). *Managerial Accounting*. McGraw Hill Education.

Unit(s) – III, IV

6. Horngreen, Charles T., Sundem, Gary L. & Stratton, William O. (1992). *Introduction to Management Accounting*. Prentice Hall of India.

Unit(s) – II

7. Lal, Jawahar (2016). *Advanced Management Accounting, Text, Problems and Cases*. S. Chand & Co., New Delhi.

Unit(s) – I & IV

8. Maher, Michael W., Stickney, Clyde P. & Weil, Roman L. (2011). *Managerial Accounting, An Introduction to concepts, Methods and uses*. South-Western College Pub.

Unit(s) – I

Note: Latest edition of the readings may be used.

Teaching Plan:

At

the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
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I.	Detail concepts and differences between Financial, Managerial and Cost Accounting. Also identify different cost concepts and their classifications.	Theory/Numerical with examples	Class participation, Presentation, test, End Semester Exam
II.	Identify differences and superiority of Activity Base Costing system over Traditional costing system.	Lecture through practical problems (theory/numerical)	Class participation, Presentation, test, End Semester Exam
III.	Compare the income statements using variable	Classroom teaching	Class participation,
IV.	Evaluate different business situations by using marginal costing, differential analysis for different types of managerial decisions.	Through case analysis Case study /numerical	Class participation, Presentation, test, End Semester Exam
V.	Prepare various types of budgets at organizational and departmental level for cost control, cost reduction , performance measurement and fixing responsibility on the division concerned.	Theory + Numerical	Class participation, Presentation, test, End Semester Exam

